

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Pawling
County of Dutchess
For the Fiscal Year Ended 05/31/2018

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

VILLAGE OF Pawling

*** 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
- (CD) SPECIAL GRANT
- (CL) REFUSE AND GARBAGE
- (CP) PARKING AUTHORITY
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (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.

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	4,165	A200	4,165
Cash In Time Deposits	576,039	A201	702,984
Petty Cash	100	A210	100
TOTAL Cash	580,304		707,249
Accounts Receivable	15,859	A380	16,416
TOTAL Other Receivables (net)	15,859		16,416
Due From State And Federal Government		A410	5,395
TOTAL State And Federal Aid Receivables	0		5,395
Due From Other Funds	163,706	A391	114,701
TOTAL Due From Other Funds	163,706		114,701
Due From Other Governments	28,828	A440	26,467
TOTAL Due From Other Governments	28,828		26,467
TOTAL Assets and Deferred Outflows of Resources	788,697		870,228

VILLAGE OF Pawling
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	98,590	A600	85,882
TOTAL Accounts Payable	98,590		85,882
Accrued Liabilities	5,306	A601	5,371
TOTAL Accrued Liabilities	5,306		5,371
Other Liabilities		A688	
TOTAL Other Liabilities	0		0
Due To Other Funds	67,797	A630	67,797
TOTAL Due To Other Funds	67,797		67,797
TOTAL Liabilities	171,693		159,050
Deferred Inflows of Resources			
Deferred Inflow of Resources	16,349	A691	10,185
TOTAL Deferred Inflows of Resources	16,349		10,185
TOTAL Deferred Inflows of Resources	16,349		10,185
Fund Balance			
Assigned Appropriated Fund Balance	55,726	A914	33,562
TOTAL Assigned Fund Balance	55,726		33,562
Unassigned Fund Balance	544,929	A917	667,431
TOTAL Unassigned Fund Balance	544,929		667,431
TOTAL Fund Balance	600,655		700,993
TOTAL Liabilities, Deferred Inflows And Fund Balance	788,697		870,228

VILLAGE OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	1,200,010	A1001	1,215,000
TOTAL Real Property Taxes	1,200,010		1,215,000
Interest & Penalties On Real Prop Taxes	9,533	A1090	10,837
TOTAL Real Property Tax Items	9,533		10,837
Non Prop Tax Dist By County	69,519	A1120	73,187
Franchises	21,105	A1170	22,344
TOTAL Non Property Tax Items	90,624		95,531
Personnel Fees	40,704	A1260	29,731
Fire Inspection Fees	4,837	A1540	1,342
Vital Statistics Fees	482	A1603	800
Other Culture & Recreation Income	4,408	A2089	74
Zoning Fees		A2110	550
Planning Board Fees		A2115	3,000
TOTAL Departmental Income	50,431		35,497
Transportation Services, Other Govts	3,012	A2300	3,758
Sewer Serv Other Govts		A2374	
TOTAL Intergovernmental Charges	3,012		3,758
Interest And Earnings	651	A2401	990
Rental of Real Property	11,267	A2410	11,467
Rental of Real Property, Other Govts	24,456	A2412	24,456
TOTAL Use of Money And Property	36,374		36,913
Business & Occupational License		A2501	
Games of Chance	100	A2530	25
Bingo Licenses	75	A2540	75
Licenses, Other	90	A2545	
Building And Alteration Permits	51,110	A2555	29,364
Permits, Other		A2590	65
TOTAL Licenses And Permits	51,375		29,529
Fines And Forfeited Bail	9,720	A2610	11,455
TOTAL Fines And Forfeitures	9,720		11,455
Sales of Scrap & Excess Materials	53	A2650	
Insurance Recoveries		A2680	5,222
TOTAL Sale of Property And Compensation For Loss	53		5,222
Refunds of Prior Year's Expenditures		A2701	345
Unclassified (specify)	9,842	A2770	2,229
TOTAL Miscellaneous Local Sources	9,842		2,574
St Aid, Revenue Sharing	10,805	A3001	10,805
St Aid, Mortgage Tax	22,643	A3005	17,462
St Aid - Other (specify)	2,505	A3089	4,592
Additional Description PCA and Court			
St Aid, Consolidated Highway Aid	59,565	A3501	71,413
St Aid, Other Transportation		A3589	5,395
TOTAL State Aid	95,518		109,667

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Federal Aid - Other		A4089	32,371
TOTAL Federal Aid	0		32,371
TOTAL Revenues	1,556,492		1,588,354
Interfund Transfers	26,016	A5031	10,146
TOTAL Interfund Transfers	26,016		10,146
TOTAL Other Sources	26,016		10,146
TOTAL Detail Revenues And Other Sources	1,582,508		1,598,500

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	16,995	A10101	15,922
Legislative Board, Contr Expend		A10104	400
TOTAL Legislative Board	16,995		16,322
Municipal Court, Pers Serv	32,161	A11101	33,210
Municipal Court, Contr Expend	12,433	A11104	9,615
TOTAL Municipal Court	44,594		42,825
Mayor, Pers Serv	10,300	A12101	10,300
Mayor, Contr Expend	491	A12104	350
TOTAL Mayor	10,791		10,650
Treasurer, Pers Serv	35,194	A13251	43,004
Treasurer, Contr Expend	9,866	A13254	7,318
TOTAL Treasurer	45,060		50,322
Purchasing, Contr Expend	2,095	A13454	2,310
TOTAL Purchasing	2,095		2,310
Tax Advertising, Contr Expend	880	A13624	884
TOTAL Tax Advertising	880		884
Clerk,pers Serv	50,516	A14101	61,497
Clerk,contr Expend	586	A14104	289
TOTAL Clerk	51,102		61,786
Law, Contr Expend	51,545	A14204	64,074
TOTAL Law	51,545		64,074
Buildings, Contr Expend	44,182	A16204	79,503
TOTAL Buildings	44,182		79,503
Central Print & Mail,contr Expend	3,134	A16704	2,785
TOTAL Central Print & Mail	3,134		2,785
Central Data Process, Contr Expend	9,918	A16804	20,688
TOTAL Central Data Process	9,918		20,688
Unallocated Insurance, Contr Expend	16,298	A19104	17,731
TOTAL Unallocated Insurance	16,298		17,731
Municipal Assn Dues, Contr Expend	2,491	A19204	2,529
TOTAL Municipal Assn Dues	2,491		2,529
Judgements And Claims, Contr Expend		A19304	
TOTAL Judgements And Claims	0		0
TOTAL General Government Support	299,085		372,409
Police, Pers Serv	3,120	A31201	3,120
Police, Contr Expend	222,698	A31204	200,464
TOTAL Police	225,818		203,584
On-Street Parking, Pers Serv	9,015	A33201	12,518
On-Street Parking, Contr Expend	2,704	A33204	873
TOTAL On-Street Parking	11,719		13,391
Safety Inspection, Pers Serv	34,331	A36201	35,132
Safety Inspection, Contr Expend	3,335	A36204	4,485
TOTAL Safety Inspection	37,666		39,617
TOTAL Public Safety	275,203		256,592
Registrar of Vital Statistics, Pers Serv	422	A40201	

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Registrar of Vital Stat Contr Expend		A40204	800
TOTAL Registrar of Vital Stat Contr Expend	422		800
TOTAL Health	422		800
Maint of Streets, Pers Serv	97,649	A51101	90,356
Maint of Streets, Contr Expend	43,823	A51104	24,962
TOTAL Maint of Streets	141,472		115,318
Perm Improve Highway, Equip & Cap Outlay	59,565	A51122	62,512
TOTAL Perm Improve Highway	59,565		62,512
Garage, Pers Serv	53,123	A51321	48,276
Garage, Contr Expend	62,312	A51324	58,653
TOTAL Garage	115,435		106,929
Snow Removal, Pers Serv	21,614	A51421	23,113
Snow Removal, Contr Expend	59,657	A51424	69,895
TOTAL Snow Removal	81,271		93,008
Street Lighting, Contr Expend	47,202	A51824	37,259
TOTAL Street Lighting	47,202		37,259
Sidewalks, Contr Expend	530	A54104	56,450
TOTAL Sidewalks	530		56,450
TOTAL Transportation	445,475		471,476
Other Eco & Dev, Contr Expend	1,000	A69894	
TOTAL Other Eco & Dev	1,000		0
TOTAL Economic Assistance And Opportunity	1,000		0
Parks, Contr Expend	24,299	A71104	5,495
TOTAL Parks	24,299		5,495
Historian, Contr Expend	1,114	A75104	
TOTAL Historian	1,114		0
Celebrations, Contr Expend	995	A75504	5,255
TOTAL Celebrations	995		5,255
TOTAL Culture And Recreation	26,408		10,750
Zoning, Contr Expend	281	A80104	5,081
TOTAL Zoning	281		5,081
Planning, Contr Expend	4,160	A80204	8,121
TOTAL Planning	4,160		8,121
Street Cleaning, Pers Serv	2,379	A81701	823
Street Cleaning, Contr Expend	4,328	A81704	7,654
TOTAL Street Cleaning	6,707		8,477
Comm Beautification, Contr Expend	1,697	A85104	1,960
TOTAL Comm Beautification	1,697		1,960
Drainage, Contr Expend	12,219	A85404	4,253
TOTAL Drainage	12,219		4,253
TOTAL Home And Community Services	25,064		27,892
State Retirement System	30,744	A90108	32,292
Social Security, Employer Cont	27,936	A90308	28,763
Worker's Compensation, Empl Bnfts	16,093	A90408	21,457

VILLAGE OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	160,888	A90608	160,797
TOTAL Employee Benefits	235,661		243,309
Debt Principal, Serial Bonds	75,000	A97106	75,000
Debt Principal, Bond Anticipation Notes	103,784	A97306	33,700
TOTAL Debt Principal	178,784		108,700
Debt Interest, Serial Bonds	7,856	A97107	4,619
Debt Interest, Bond Anticipation Notes	3,440	A97307	1,613
TOTAL Debt Interest	11,296		6,232
TOTAL Expenditures	1,498,398		1,498,160
TOTAL Detail Expenditures And Other Uses	1,498,398		1,498,160

VILLAGE OF Pawling
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	509,544	A8021	600,655
Prior Period Adj -Increase In Fund Balance	7,001	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	2
Restated Fund Balance - Beg of Year	516,545	A8022	600,653
ADD - REVENUES AND OTHER SOURCES	1,582,508		1,598,500
DEDUCT - EXPENDITURES AND OTHER USES	1,498,398		1,498,160
Fund Balance - End of Year	600,655	A8029	700,993

VILLAGE OF Pawling
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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	1,215,000	A1049N	1,239,000
Est Rev - Real Property Tax Items	9,000	A1099N	9,500
Est Rev - Non Property Tax Items	75,000	A1199N	80,000
Est Rev - Departmental Income	30,600	A1299N	39,550
Est Rev - Intergovernmental Charges	12,500	A2399N	12,500
Est Rev - Use of Money And Property	36,623	A2499N	36,872
Est Rev - Licenses And Permits	16,225	A2599N	20,550
Est Rev - Fines And Forfeitures	11,000	A2649N	11,000
Est Rev - Sale of Prop And Comp For Loss		A2699N	20
Est Rev - Miscellaneous Local Sources	110	A2799N	5
Est Rev - State Aid	85,805	A3099N	97,805
TOTAL Estimated Revenues	1,491,863		1,546,802
Appropriated Fund Balance	55,726	A599N	33,562
TOTAL Estimated Other Sources	55,726		33,562
TOTAL Estimated Revenues And Other Sources	1,547,589		1,580,364

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	386,736	A1999N	400,706
App - Public Safety	259,345	A3999N	259,530
App - Health	580	A4999N	550
App - Transportation	506,091	A5999N	516,625
App - Economic Assistance And Opportunity	0	A6999N	
App - Culture And Recreation	6,800	A7999N	7,000
App - Home And Community Services	27,250	A8999N	59,809
App - Employee Benefits	245,849	A9199N	273,755
App - Debt Service	114,938	A9899N	62,389
TOTAL Appropriations	1,547,589		1,580,364
TOTAL Appropriations And Other Uses	1,547,589		1,580,364

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Balance Sheet

Code Description	2017	EdpCode	2018
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Balance Sheet

Code Description	2017	EdpCode	2018
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Community Development Income	42,640	CD2170	
TOTAL Departmental Income	42,640		0
TOTAL Revenues	42,640		0
TOTAL Detail Revenues And Other Sources	42,640		0

VILLAGE OF Pawling
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Public Works Fac Site, Equip & Cap	42,640	CD86622	
TOTAL Public Works Fac Site	42,640		0
TOTAL Home And Community Services	42,640		0
TOTAL Expenditures	42,640		0
TOTAL Detail Expenditures And Other Uses	42,640		0

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	42,640		
DEDUCT - EXPENDITURES AND OTHER USES	42,640		
Fund Balance - End of Year		CD8029	

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	219,205	CL201	215,022
TOTAL Cash	219,205		215,022
Accounts Receivable	32,004	CL380	28,381
TOTAL Other Receivables (net)	32,004		28,381
Due From Other Funds	13,077	CL391	13,077
TOTAL Due From Other Funds	13,077		13,077
TOTAL Assets and Deferred Outflows of Resources	264,286		256,480

VILLAGE OF Pawling
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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	14,254	CL600	15,876
TOTAL Accounts Payable	14,254		15,876
Accrued Liabilities	1,289	CL601	1,304
TOTAL Accrued Liabilities	1,289		1,304
Due To Other Funds	12,456	CL630	47
TOTAL Due To Other Funds	12,456		47
TOTAL Liabilities	27,999		17,227
Deferred Inflows of Resources			
Deferred Inflow of Resources	95,451	CL691	97,792
TOTAL Deferred Inflows of Resources	95,451		97,792
TOTAL Deferred Inflows of Resources	95,451		97,792
Fund Balance			
Assigned Appropriated Fund Balance		CL914	8,600
Assigned Unappropriated Fund Balance	140,836	CL915	132,861
TOTAL Assigned Fund Balance	140,836		141,461
TOTAL Fund Balance	140,836		141,461
TOTAL Liabilities, Deferred Inflows And Fund Balance	264,286		256,480

VILLAGE OF Pawling
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Refuse & Garbage Charges	163,123	CL2130	165,954
TOTAL Departmental Income	163,123		165,954
Interest And Earnings	128	CL2401	140
TOTAL Use of Money And Property	128		140
Sales of Equipment	11,500	CL2665	
Insurance Recoveries	775	CL2680	
TOTAL Sale of Property And Compensation For Loss	12,275		0
TOTAL Revenues	175,526		166,094
Interfund Transfers		CL5031	3,000
TOTAL Interfund Transfers	0		3,000
TOTAL Other Sources	0		3,000
TOTAL Detail Revenues And Other Sources	175,526		169,094

VILLAGE OF Pawling
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Refuse & Garbage, Pers Serv	52,056	CL81601	59,180
Refuse & Garbage, Contr Expend	78,270	CL81604	84,690
TOTAL Refuse & Garbage	130,326		143,870
TOTAL Home And Community Services	130,326		143,870
State Retirement Empl Bnfts	7,470	CL90108	7,842
Social Security Empl Bnfts	3,955	CL90308	4,500
TOTAL Employee Benefits	11,425		12,342
Bond Anticipation Notes, Princpal	11,600	CL97306	11,600
TOTAL Debt Principal	11,600		11,600
Debt Interest, Bond Anticipation Notes	809	CL97307	657
TOTAL Debt Interest	809		657
TOTAL Expenditures	154,160		168,469
TOTAL Detail Expenditures And Other Uses	154,160		168,469

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(CL) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	119,468	CL8021	140,834
Prior Period Adj -Increase In Fund Balance		CL8012	2
Restated Fund Balance - Beg of Year	119,468	CL8022	140,836
ADD - REVENUES AND OTHER SOURCES	175,526		169,094
DEDUCT - EXPENDITURES AND OTHER USES	154,160		168,469
Fund Balance - End of Year	140,834	CL8029	141,461

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(CP) PARKING AUTHORITY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	80,947	CP200	64,707
TOTAL Cash	80,947		64,707
Cash Special Reserves	38,975	CP230	44,001
TOTAL Restricted Assets	38,975		44,001
TOTAL Assets and Deferred Outflows of Resources	119,922		108,708

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(CP) PARKING AUTHORITY

Balance Sheet

Code Description	2017	EdpCode	2018
Accrued Liabilities	2,656	CP601	3,911
TOTAL Accrued Liabilities	2,656		3,911
Due To Other Governments	22,767	CP631	2,852
TOTAL Due To Other Governments	22,767		2,852
TOTAL Liabilities	25,423		6,763
Fund Balance			
Capital Reserve	38,975	CP878	44,001
TOTAL Restricted Fund Balance	38,975		44,001
Assigned Unappropriated Fund Balance	55,522	CP915	57,944
TOTAL Assigned Fund Balance	55,522		57,944
TOTAL Fund Balance	94,497		101,945
TOTAL Liabilities, Deferred Inflows And Fund Balance	119,920		108,708

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(CP) PARKING AUTHORITY

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Parking Lots And Garages-No Tax	70,299	CP1721	68,432
TOTAL Departmental Income	70,299		68,432
Interest And Earnings	1	CP2401	1
TOTAL Use of Money And Property	1		1
TOTAL Revenues	70,300		68,433
TOTAL Detail Revenues And Other Sources	70,300		68,433

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(CP) PARKING AUTHORITY

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Administration-Contractual	14,958	CP17104	13,922
TOTAL Administration-Contractual	14,958		13,922
TOTAL General Government Support	14,958		13,922
Off-Street Parking, Cont Expend	22,937	CP56504	35,367
TOTAL Off-Street Parking	22,937		35,367
TOTAL Transportation	22,937		35,367
TOTAL Expenditures	37,895		49,289
Transfers, Other Funds	10,412	CP99019	10,146
TOTAL Operating Transfers	10,412		10,146
TOTAL Other Uses	10,412		10,146
TOTAL Detail Expenditures And Other Uses	48,307		59,435

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(CP) PARKING AUTHORITY

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	72,507	CP8021	94,500
Prior Period Adj -Decrease In Fund Balance		CP8015	1,553
Restated Fund Balance - Beg of Year	72,507	CP8022	92,947
ADD - REVENUES AND OTHER SOURCES	70,300		68,433
DEDUCT - EXPENDITURES AND OTHER USES	48,307		59,435
Fund Balance - End of Year	94,500	CP8029	101,945

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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	356,201	FX201	508,694
TOTAL Cash	356,201		508,694
Water Rents Receivable	54,431	FX350	48,334
Accounts Receivable	108	FX380	
TOTAL Other Receivables (net)	54,539		48,334
TOTAL Assets and Deferred Outflows of Resources	410,740		557,028

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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	25,137	FX600	33,471
TOTAL Accounts Payable	25,137		33,471
Accrued Liabilities	152	FX601	154
TOTAL Accrued Liabilities	152		154
Due To Other Funds	38,916	FX630	93,716
TOTAL Due To Other Funds	38,916		93,716
TOTAL Liabilities	64,205		127,341
Deferred Inflows of Resources			
Deferred Inflow of Resources		FX691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Assigned Appropriated Fund Balance		FX914	61,278
Assigned Unappropriated Fund Balance	346,536	FX915	368,409
TOTAL Assigned Fund Balance	346,536		429,687
TOTAL Fund Balance	346,536		429,687
TOTAL Liabilities, Deferred Inflows And Fund Balance	410,741		557,028

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Metered Water Sales	346,462	FX2140	358,252
Water Service Charges	500	FX2144	500
TOTAL Departmental Income	346,962		358,752
Interest And Earnings	269	FX2401	346
TOTAL Use of Money And Property	269		346
TOTAL Revenues	347,231		359,098
Interfund Transfers		FX5031	41,290
TOTAL Interfund Transfers	0		41,290
TOTAL Other Sources	0		41,290
TOTAL Detail Revenues And Other Sources	347,231		400,388

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Unallocated Insurance, Contr Expend	7,616	FX19104	8,285
TOTAL Unallocated Insurance	7,616		8,285
TOTAL General Government Support	7,616		8,285
Water Administration, Contr Expend	79,829	FX83104	91,557
TOTAL Water Administration	79,829		91,557
Source Supply Pwr & Pump, Contr Expend	65,043	FX83204	115,769
TOTAL Source Supply Pwr & Pump	65,043		115,769
Water Trans & Distrib, Pers Serv	7,759	FX83401	4,266
Water Trans & Distrib, Contr Expend	33,140	FX83404	12,054
TOTAL Water Trans & Distrib	40,899		16,320
TOTAL Home And Community Services	185,771		223,646
State Retirement, Empl Bnfts	879	FX90108	923
Social Security, Empl Bnfts	588	FX90308	324
TOTAL Employee Benefits	1,467		1,247
Debt Principal, Serial Bonds	65,000	FX97106	65,000
Debt Principal, Bond Anticipation Notes	13,700	FX97306	15,700
TOTAL Debt Principal	78,700		80,700
Debt Interest, Serial Bonds	3,826	FX97107	2,599
Debt Interest, Bond Anticipation Notes	854	FX97307	760
TOTAL Debt Interest	4,680		3,359
TOTAL Expenditures	278,234		317,237
TOTAL Detail Expenditures And Other Uses	278,234		317,237

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	271,700	FX8021	346,536
Prior Period Adj -Increase In Fund Balance	5,839	FX8012	
Restated Fund Balance - Beg of Year	277,539	FX8022	346,536
ADD - REVENUES AND OTHER SOURCES	347,231		400,388
DEDUCT - EXPENDITURES AND OTHER USES	278,234		317,237
Fund Balance - End of Year	346,536	FX8029	429,687

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Departmental Income	433,635	FX1299N	350,000
Est Rev - Use of Money And Property	250	FX2499N	250
TOTAL Estimated Revenues	433,885		350,250
Appropriated Fund Balance		FX599N	61,278
TOTAL Estimated Other Sources	0		61,278
TOTAL Estimated Revenues And Other Sources	433,885		411,528

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	18,680	FX1999N	43,432
App - Home And Community Services	329,500	FX8999N	298,200
App - Employee Benefits	1,713	FX9199N	1,605
App - Debt Service	83,992	FX9899N	68,291
TOTAL Appropriations	433,885		411,528
TOTAL Appropriations And Other Uses	433,885		411,528

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	19,440	G200	19,792
TOTAL Cash	19,440		19,792
Sewer Rents Receivable	105,296	G360	93,037
TOTAL Other Receivables (net)	105,296		93,037
Due From Other Governments	184,930	G440	5,717
TOTAL Due From Other Governments	184,930		5,717
TOTAL Assets and Deferred Outflows of Resources	309,666		118,546

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accrued Liabilities	834	G601	844
TOTAL Accrued Liabilities	834		844
Due To Other Funds	57,494	G630	7,494
TOTAL Due To Other Funds	57,494		7,494
Due To Other Governments	105,296	G631	93,037
TOTAL Due To Other Governments	105,296		93,037
TOTAL Liabilities	163,624		101,375
Fund Balance			
Assigned Unappropriated Fund Balance	146,042	G915	17,171
TOTAL Assigned Fund Balance	146,042		17,171
TOTAL Fund Balance	146,042		17,171
TOTAL Liabilities, Deferred Inflows And Fund Balance	309,666		118,546

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sewer Serv Other Govts	72,000	G2374	78,944
Debt Service, Other Govts	102,456	G2392	86,044
TOTAL Intergovernmental Charges	174,456		164,988
TOTAL Revenues	174,456		164,988
TOTAL Detail Revenues And Other Sources	174,456		164,988

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sewer Administration, Pers Serv	60,598	G81101	66,791
TOTAL Sewer Administration	60,598		66,791
TOTAL Home And Community Services	60,598		66,791
State Retirement, Empl Bnfts	4,832	G90108	5,074
Social Security , Empl Bnfts	4,699	G90308	5,200
Hospital & Medical (dental) Ins, Empl Bnft	1,698	G90608	1,889
TOTAL Employee Benefits	11,229		12,163
Debt Principal, Serial Bonds	75,000	G97106	75,000
Debt Principal, Bond Anticipation Notes	13,000	G97306	
TOTAL Debt Principal	88,000		75,000
Debt Interest, Serial Bonds	14,456	G97107	11,044
TOTAL Debt Interest	14,456		11,044
TOTAL Expenditures	174,283		164,998
TOTAL Detail Expenditures And Other Uses	174,283		164,998

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	145,871	G8021	146,044
Prior Period Adj -Decrease In Fund Balance		G8015	128,863
Restated Fund Balance - Beg of Year	145,871	G8022	17,181
ADD - REVENUES AND OTHER SOURCES	174,456		164,988
DEDUCT - EXPENDITURES AND OTHER USES	174,283		164,998
Fund Balance - End of Year	146,044	G8029	17,171

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Intergovernmental Charges	182,552	G2399N	140,499
TOTAL Estimated Revenues	182,552		140,499
TOTAL Estimated Revenues And Other Sources	182,552		140,499

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	66,506	G8999N	70,026
App - Employee Benefits	12,575	G9199N	12,916
App - Debt Service	103,471	G9899N	57,557
TOTAL Appropriations	182,552		140,499
TOTAL Appropriations And Other Uses	182,552		140,499

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	290,983	H201	418,152
TOTAL Cash	290,983		418,152
Accounts Receivable		H380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	263,084	H391	200,674
TOTAL Due From Other Funds	263,084		200,674
Due From Other Governments		H440	
TOTAL Due From Other Governments	0		0
TOTAL Assets and Deferred Outflows of Resources	554,067		618,826

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		H600	7,575
TOTAL Accounts Payable	0		7,575
Bond Anticipation Notes Payable	1,351,529	H626	603,453
TOTAL Notes Payable	1,351,529		603,453
Due To Other Funds	260,729	H630	156,925
TOTAL Due To Other Funds	260,729		156,925
TOTAL Liabilities	1,612,258		767,953
Fund Balance			
Unassigned Fund Balance	-1,058,190	H917	-149,127
TOTAL Unassigned Fund Balance	-1,058,190		-149,127
TOTAL Fund Balance	-1,058,190		-149,127
TOTAL Liabilities, Deferred Inflows And Fund Balance	554,068		618,826

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	64	H2401	48
TOTAL Use of Money And Property	64		48
St Aid-Capital Projects		H3097	
St Aid, Sewer Cap Proj	50,000	H3990	2,081,807
St Aid-Water Cap Proj	96,792	H3991	114,099
TOTAL State Aid	146,792		2,195,906
TOTAL Revenues	146,856		2,195,954
Bans Redeemed From Appropriations	142,084	H5731	61,000
TOTAL Proceeds of Obligations	142,084		61,000
TOTAL Other Sources	142,084		61,000
TOTAL Detail Revenues And Other Sources	288,940		2,256,954

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sanitary Sewers, Equip & Cap Outlay	413,708	H81202	1,094,730
TOTAL Sanitary Sewers	413,708		1,094,730
Water Trans & Distrib, Equip & Cap Outlay	29,810	H83402	116,987
TOTAL Water Trans & Distrib	29,810		116,987
Water Capital Projects, Equip & Cap Outlay		H83972	91,882
TOTAL Water Capital Projects	0		91,882
TOTAL Home And Community Services	443,518		1,303,599
TOTAL Expenditures	443,518		1,303,599
Transfers, Other Funds	15,604	H99019	44,290
TOTAL Operating Transfers	15,604		44,290
TOTAL Other Uses	15,604		44,290
TOTAL Detail Expenditures And Other Uses	459,122		1,347,889

VILLAGE OF Pawling
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	-251,639	H8021	-1,058,190
Prior Period Adj -Decrease In Fund Balance	636,369	H8015	2
Restated Fund Balance - Beg of Year	-888,008	H8022	-1,058,192
ADD - REVENUES AND OTHER SOURCES	288,940		2,256,954
DEDUCT - EXPENDITURES AND OTHER USES	459,122		1,347,889
Fund Balance - End of Year	-1,058,190	H8029	-149,127

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Buildings	3,315,966	K102	3,315,966
Improvements Other Than Buildings	4,759,322	K103	4,759,322
Machinery And Equipment	2,491,443	K104	2,491,443
Accum Deprec, Buildings	-1,091,025	K112	-1,091,025
Accum Depr, Imp Other Than Bld	-355,066	K113	-355,066
Accum Depr, Machinery & Equip	-1,233,941	K114	-1,233,941
TOTAL Fixed Assets (net)	7,886,699		7,886,699
Deferred Outflows of Resources - Pensions	186,909	K496	
TOTAL Deferred Outflows of Resources	186,909		0
TOTAL Assets and Deferred Outflows of Resources	8,073,608		7,886,699

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,073,608	K159	7,886,699
TOTAL Investments in Non-Current Government Assets	8,073,608		7,886,699
TOTAL Fund Balance	8,073,608		7,886,699
TOTAL	8,073,608		7,886,699

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	5,173	TA200	5,505
TOTAL Cash	5,173		5,505
Due From Other Funds	167	TA391	167
TOTAL Due From Other Funds	167		167
TOTAL Assets and Deferred Outflows of Resources	5,340		5,672

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	2,641	TA630	2,641
TOTAL Due To Other Funds	2,641		2,641
Taxes Collect Other Govts	2,613	TA39	3,019
Other Funds (specify)	74	TA85	
TOTAL Agency Liabilities	2,687		3,019
TOTAL Liabilities	5,328		5,660
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,328		5,660

VILLAGE OF Pawling
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	850,100	W129	443,007
TOTAL Provision To Be Made In Future Budgets	850,100		443,007
TOTAL Assets and Deferred Outflows of Resources	850,100		443,007

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	213,337	W638	44,479
Compensated Absences	64,848	W687	73,528
TOTAL Other Liabilities	278,185		118,007
Bonds Payable	540,000	W628	325,000
TOTAL Bond And Long Term Liabilities	540,000		325,000
Deferred Inflows of Resources - Pensions	31,915	W697	
TOTAL Deferred Inflows of Resources	31,915		0
TOTAL Liabilities	850,100		443,007
TOTAL Liabilities	850,100		443,007

VILLAGE OF Pawling
Statement of Indebtedness
For the Fiscal Year Ending 2018

9/28/2018

County of: Dutchess

Municipal Code: 130464503810

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
2018	BAN E	Reservoir Construct Improv			03/20/2018	03/19/2019	1.62%		\$350,000	\$0			\$0		\$350,000
2017	BAN E	Water Main			11/19/2015	11/14/2018	1.34%			\$54,800	\$13,700	\$0	\$0		\$41,100
2016	BAN E	EFC DWSRF 2015A			05/05/2016	07/23/2018	0.00%		\$96,453	\$96,453	\$2,000	\$0	\$0		\$94,453
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$350,000	\$151,253	\$15,700	\$0	\$0	\$0	\$485,553
2011	BOND E	Water-EFC 2011A			03/17/2011	07/15/2017	3.50%		\$140,000	\$20,000	\$20,000	\$0	\$0		\$0
2011	BOND E	Water EFC 2010C			06/24/2010	10/15/2019	3.155%		\$420,000	\$135,000	\$45,000	\$0	\$0		\$90,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$155,000	\$65,000	\$0	\$0	\$0	\$90,000
2015	BAN N	Intl TerraStar Truck			01/28/2015	01/27/2019	1.46%		\$90,000	\$54,000	\$18,000	\$0	\$0		\$36,000
2016	BAN N	Garbage Truck			05/23/2016	05/16/2019	2.00%		\$58,000	\$46,400	\$11,600	\$0	\$0		\$34,800
2016	BAN N	Road Resurf			11/19/2015	11/18/2018	1.34%		\$147,000	\$62,800	\$15,700	\$0	\$0		\$47,100
2017	BAN N	EFC CWSRF 2015A			05/31/2017	09/24/2018	0.00%		\$413,708	\$413,708	\$413,708	\$413,708	\$0		\$0
2017	BAN N	EFC CWSRF 2015A			09/24/2015	09/24/2018	12.00%			\$623,370	\$623,370	\$623,370	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,200,278	\$1,082,378	\$1,037,078	\$0	\$0	\$117,900
2008	BOND N	General Village Improvements			08/01/2007	08/15/2017	4.60%		\$408,000	\$50,000	\$50,000	\$0	\$0		\$0
2012	BOND N	Village Improv. Bond			07/15/2011	07/15/2020	3.50%		\$215,000	\$105,000	\$25,000	\$0	\$0		\$80,000
2017	BOND N	Sewer			06/01/2003	06/01/2018	4.50%			\$30,000	\$30,000	\$0	\$0		\$0
2017	BOND N	Sewer/Bond			05/04/2006	05/01/2021	4.875%			\$200,000	\$45,000	\$0	\$0		\$155,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$385,000	\$150,000	\$0	\$0	\$0	\$235,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$350,000	\$1,891,530	\$1,313,078	\$1,037,078	\$0	\$0	\$928,453

VILLAGE OF Pawling
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$283,932.00
Time Deposits	9Z2021	\$1,699,764.00
Total		\$1,983,796.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,993,139.00
Total		\$2,243,139.00
 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	_____

VILLAGE OF Pawling
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
****-0020	\$283,897	\$0	\$0	\$283,897
****-0040	\$99,715	\$0	\$0	\$99,715
****-0050	\$0	\$0	\$0	\$0
****-0060	\$584,283	\$0	\$0	\$584,283
****-0221	\$19,697	\$96	\$0	\$19,793
****-0231	\$224,702	\$96	\$0	\$224,798
****-0251	\$4,165	\$0	\$0	\$4,165
****-0265	\$3,034	\$26	\$575	\$2,485
****-0430	\$0	\$0	\$0	\$0
****-0581	\$0	\$0	\$0	\$0
****-0841	\$0	\$0	\$0	\$0
****-0920	\$262,805	\$0	\$0	\$262,805
****-0945	\$115,238	\$69	\$0	\$115,307
****-1898	\$3,019	\$0	\$0	\$3,019
****-2271	\$155,347	\$0	\$0	\$155,347
****-2743	\$64,116	\$0	\$0	\$64,116
****-4693	\$1,035	\$0	\$447	\$588
****-5956	\$108,768	\$58	\$0	\$108,826
****-6627	\$9,874	\$0	\$0	\$9,874
****-6760	\$0	\$0	\$0	\$0
****-7072	\$31,322	\$0	\$0	\$31,322
****-7080	\$12,680	\$0	\$0	\$12,680

Total Adjusted Bank Balance			\$1,983,020
Petty Cash			\$100.00
Adjustments			\$0.00
Total Cash	9ZCASH	*	\$1,983,120
Total Cash Balance All Funds	9ZCASHB	*	\$1,983,122

* Must be equal

VILLAGE OF Pawling
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>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</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>

VILLAGE OF Pawling
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		8			
Total Part Time Employees:		15			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$46,131.00	8	2	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$38,787.00	8	15	
90408	Worker's Compensation Insurance	\$21,457.00	8	15	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$162,686.00	6		2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$269,061.00			
Computed Total From Financial Section (comparative purposes only)		\$269,061.00			

VILLAGE OF Pawling
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$3,271	1,500	gallons	
Diesel Fuel	\$12,143	5,113	gallons	
Fuel Oil	\$11,872	5,564	gallons	
Natural Gas			cubic feet	
Electricity	\$80,717	606,313	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Elizabeth Shedd, hereby certify that I am the Chief Fiscal Officer of the Village of Pawling, and that the information provided in the annual financial report of the Village of Pawling, for the fiscal year ended 05/31/2018, 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 Village of Pawling, and adopted by me as my signature for use in conjunction with the filing of the Village of Pawling's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Pawling's annual financial report for the fiscal year ended 05/31/2018 and filed by means of electronic data transmission.

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

Elizabeth Shedd
Name

(845) 567-9000
Telephone Number

Treasurer
Title

9 Memorial Avenue, Pawling, NY
Official Address

09/28/2018
Date of Certification

(845) 855-1122
Official Telephone Number

VILLAGE OF Pawling
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8015 rounding

(CL) REFUSE AND GARBAGE

Adjustment Reason

Account Code CL8012 rounding

(CP) PARKING AUTHORITY

Adjustment Reason

Account Code CP8015 payroll prior year not accrued

(FX) WATER

Adjustment Reason

Account Code FX8012 rounding

(G) SEWER

Adjustment Reason

Account Code G8015 Due From other Govts S/H/B expensed in the PY

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 rounding