

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 05/31/2014

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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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (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 2013 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Pawling  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	615,966	A200	6,277
Cash In Time Deposits		A201	434,785
Petty Cash	100	A210	100
<b>TOTAL Cash</b>	<b>616,066</b>		<b>441,162</b>
Accounts Receivable	11,476	A380	9,371
<b>TOTAL Other Receivables (net)</b>	<b>11,476</b>		<b>9,371</b>
Due From Other Funds	176,207	A391	98,878
<b>TOTAL Due From Other Funds</b>	<b>176,207</b>		<b>98,878</b>
Prepaid Expenses	7,851	A480	
<b>TOTAL Prepaid Expenses</b>	<b>7,851</b>		<b>0</b>
Cash Special Reserves		A230	5,493
Cash In Time Deposits Special Reserves		A231	93,721
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>99,214</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>811,600</b>		<b>648,625</b>

VILLAGE OF Pawling  
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	104,774	A600	96,527
<b>TOTAL Accounts Payable</b>	<b>104,774</b>		<b>96,527</b>
Overpayments & Clearing Account		A690	
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>104,774</b>		<b>96,527</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	6,730	A691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,730</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,730</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form	7,851	A806	93,721
<b>TOTAL Nonspendable Fund Balance</b>	<b>7,851</b>		<b>93,721</b>
Other Restricted Fund Balance		A899	5,493
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>5,493</b>
Unassigned Fund Balance	692,245	A917	452,884
<b>TOTAL Unassigned Fund Balance</b>	<b>692,245</b>		<b>452,884</b>
<b>TOTAL Fund Balance</b>	<b>700,096</b>		<b>552,098</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>811,600</b>		<b>648,625</b>

VILLAGE OF Pawling  
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	1,186,534	A1001	1,163,949
<b>TOTAL Real Property Taxes</b>	<b>1,186,534</b>		<b>1,163,949</b>
Other Payments In Lieu of Taxes	4,248	A1081	
Interest & Penalties On Real Prop Taxes	12,066	A1090	13,531
<b>TOTAL Real Property Tax Items</b>	<b>16,314</b>		<b>13,531</b>
Non Prop Tax Dist By County	69,056	A1120	59,185
Franchises	17,676	A1170	18,510
<b>TOTAL Non Property Tax Items</b>	<b>86,732</b>		<b>77,695</b>
Personnel Fees	18,125	A1260	20,065
Fire Inspection Fees	1,467	A1540	242
Vital Statistics Fees	264	A1603	680
Zoning Fees		A2110	635
Planning Board Fees	1,200	A2115	1,000
Other Home & Community Services Income		A2189	3,066
<b>TOTAL Departmental Income</b>	<b>21,056</b>		<b>25,688</b>
Sewer Serv Other Govts		A2374	3,204
Misc Revenue, Other Govts	385	A2389	
<b>TOTAL Intergovernmental Charges</b>	<b>385</b>		<b>3,204</b>
Interest And Earnings	1,521	A2401	824
Rental of Real Property	11,100	A2410	11,100
Rental of Real Property, Other Govts	25,956	A2412	24,456
<b>TOTAL Use of Money And Property</b>	<b>38,577</b>		<b>36,380</b>
Business & Occupational License	70	A2501	35
Games of Chance	100	A2530	100
Bingo Licenses	75	A2540	75
Building And Alteration Permits	18,016	A2555	14,251
<b>TOTAL Licenses And Permits</b>	<b>18,261</b>		<b>14,461</b>
Fines And Forfeited Bail	9,575	A2610	6,065
<b>TOTAL Fines And Forfeitures</b>	<b>9,575</b>		<b>6,065</b>
Sales of Equipment	1,505	A2665	
Insurance Recoveries	526	A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,031</b>		<b>0</b>
Refunds of Prior Year's Expenditures	15,345	A2701	6,820
Unclassified (specify)	41	A2770	10,083
<b>TOTAL Miscellaneous Local Sources</b>	<b>15,386</b>		<b>16,903</b>
St Aid, Mortgage Tax	15,165	A3005	17,005
St Aid - Other (specify)	10,805	A3089	13,339
St Aid, Consolidated Highway Aid	10,698	A3501	115,645
St Aid, Oper & Main of Sewer		A3901	16,166
<b>TOTAL State Aid</b>	<b>36,668</b>		<b>162,155</b>
Fed Aid, Emergency Disaster Assistance	92,701	A4960	
<b>TOTAL Federal Aid</b>	<b>92,701</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,524,220</b>		<b>1,520,031</b>

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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Other Sources</b>			
Interfund Transfers	10,000	A5031	10,000
<b>TOTAL Interfund Transfers</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL Other Sources</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,534,220</b>		<b>1,530,031</b>

VILLAGE OF Pawling  
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Legislative Board, Pers Serv	11,476	A10101	14,625
Legislative Board, Contr Expend		A10104	165
<b>TOTAL Legislative Board</b>	<b>11,476</b>		<b>14,790</b>
Municipal Court, Pers Serv	28,377	A11101	29,982
Municipal Court, Contr Expend	4,377	A11104	4,162
<b>TOTAL Municipal Court</b>	<b>32,754</b>		<b>34,144</b>
Mayor, Pers Serv	4,000	A12101	4,500
Mayor, Contr Expend	115	A12104	30
<b>TOTAL Mayor</b>	<b>4,115</b>		<b>4,530</b>
Treasurer, Pers Serv	30,000	A13251	30,600
Treasurer, Contr Expend	11,163	A13254	11,356
<b>TOTAL Treasurer</b>	<b>41,163</b>		<b>41,956</b>
Purchasing, Contr Expend	3,591	A13454	3,337
<b>TOTAL Purchasing</b>	<b>3,591</b>		<b>3,337</b>
Tax Advertising, Contr Expend	585	A13624	731
<b>TOTAL Tax Advertising</b>	<b>585</b>		<b>731</b>
Clerk,pers Serv	42,463	A14101	44,775
Clerk,contr Expend	319	A14104	772
<b>TOTAL Clerk</b>	<b>42,782</b>		<b>45,547</b>
Law, Contr Expend	65,708	A14204	55,707
<b>TOTAL Law</b>	<b>65,708</b>		<b>55,707</b>
Buildings, Contr Expend	42,623	A16204	40,294
<b>TOTAL Buildings</b>	<b>42,623</b>		<b>40,294</b>
Central Print & Mail,contr Expend	6,442	A16704	4,938
<b>TOTAL Central Print &amp; Mail</b>	<b>6,442</b>		<b>4,938</b>
Central Data Process, Contr Expend	19,721	A16804	14,499
<b>TOTAL Central Data Process</b>	<b>19,721</b>		<b>14,499</b>
Unallocated Insurance, Contr Expend	14,446	A19104	14,101
<b>TOTAL Unallocated Insurance</b>	<b>14,446</b>		<b>14,101</b>
Municipal Assn Dues, Contr Expend	2,587	A19204	2,184
<b>TOTAL Municipal Assn Dues</b>	<b>2,587</b>		<b>2,184</b>
Judgements And Claims, Contr Expend		A19304	1,233
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>1,233</b>
<b>TOTAL General Government Support</b>	<b>287,993</b>		<b>277,991</b>
Police, Pers Serv	3,120	A31201	3,120
Police, Contr Expend	259,929	A31204	274,900
<b>TOTAL Police</b>	<b>263,049</b>		<b>278,020</b>
Safety Inspection, Pers Serv	28,758	A36201	31,841
Safety Inspection, Contr Expend	3,878	A36204	4,797
<b>TOTAL Safety Inspection</b>	<b>32,636</b>		<b>36,638</b>
<b>TOTAL Public Safety</b>	<b>295,685</b>		<b>314,658</b>
Registrar of Vital Statistics, Pers Serv	304	A40201	652
<b>TOTAL Registrar of Vital Statistics</b>	<b>304</b>		<b>652</b>
<b>TOTAL Health</b>	<b>304</b>		<b>652</b>
Maint of Streets, Pers Serv	94,741	A51101	87,026

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Maint of Streets, Equip & Cap Outlay	782	A51102	19,655
Maint of Streets, Contr Expend	61,868	A51104	191,485
<b>TOTAL Maint of Streets</b>	<b>157,391</b>		<b>298,166</b>
Perm Improve Highway, Equip & Cap Outlay		A51122	135,297
<b>TOTAL Perm Improve Highway</b>	<b>0</b>		<b>135,297</b>
Garage, Pers Serv	23,986	A51321	29,893
Garage, Contr Expend	85,073	A51324	61,288
<b>TOTAL Garage</b>	<b>109,059</b>		<b>91,181</b>
Snow Removal, Pers Serv	15,598	A51421	28,649
Snow Removal, Contr Expend	23,468	A51424	55,780
<b>TOTAL Snow Removal</b>	<b>39,066</b>		<b>84,429</b>
Street Lighting, Contr Expend	32,416	A51824	35,999
<b>TOTAL Street Lighting</b>	<b>32,416</b>		<b>35,999</b>
Sidewalks, Contr Expend	23,513	A54104	54,342
<b>TOTAL Sidewalks</b>	<b>23,513</b>		<b>54,342</b>
<b>TOTAL Transportation</b>	<b>361,445</b>		<b>699,414</b>
Other Eco & Dev, Contr Expend		A69894	5,000
<b>TOTAL Other Eco &amp; Dev</b>	<b>0</b>		<b>5,000</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>0</b>		<b>5,000</b>
Historian, Contr Expend		A75104	141
<b>TOTAL Historian</b>	<b>0</b>		<b>141</b>
Celebrations, Contr Expend	832	A75504	936
<b>TOTAL Celebrations</b>	<b>832</b>		<b>936</b>
<b>TOTAL Culture And Recreation</b>	<b>832</b>		<b>1,077</b>
Zoning, Contr Expend	15	A80104	133
<b>TOTAL Zoning</b>	<b>15</b>		<b>133</b>
Planning, Contr Expend	563	A80204	564
<b>TOTAL Planning</b>	<b>563</b>		<b>564</b>
Street Cleaning, Pers Serv	749	A81701	9,172
Street Cleaning, Contr Expend	4,403	A81704	7,393
<b>TOTAL Street Cleaning</b>	<b>5,152</b>		<b>16,565</b>
Comm Beautification, Contr Expend	5,860	A85104	8,960
<b>TOTAL Comm Beautification</b>	<b>5,860</b>		<b>8,960</b>
Drainage, Contr Expend	11,949	A85404	5,343
<b>TOTAL Drainage</b>	<b>11,949</b>		<b>5,343</b>
<b>TOTAL Home And Community Services</b>	<b>23,539</b>		<b>31,565</b>
State Retirement System	38,163	A90108	38,441
Social Security, Employer Cont	21,691	A90308	24,003
Worker's Compensation, Empl Bnfts		A90408	20,600
Unemployment Insurance, Empl Bnfts		A90508	2,423
Hospital & Medical (dental) Ins, Empl Bnft	95,414	A90608	104,699
<b>TOTAL Employee Benefits</b>	<b>155,268</b>		<b>190,166</b>
Debt Principal, Serial Bonds	60,000	A97106	60,000



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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Debt Principal, Bond Anticipation Notes	76,885	A97306	77,750
<b>TOTAL Debt Principal</b>	<b>136,885</b>		<b>137,750</b>
Debt Interest, Serial Bonds	22,663	A97107	16,460
Debt Interest, Bond Anticipation Notes	4,458	A97307	3,590
<b>TOTAL Debt Interest</b>	<b>27,121</b>		<b>20,050</b>
<b>TOTAL Expenditures</b>	<b>1,289,072</b>		<b>1,678,323</b>
Transfers, Other Funds		A99019	4,612
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>4,612</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>4,612</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,289,072</b>		<b>1,682,935</b>

VILLAGE OF Pawling  
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For the Fiscal Year Ending 2014

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>454,948</b>	<b>A8021</b>	<b>700,096</b>
Prior Period Adj -Increase In Fund Balance		A8012	4,906
<b>Restated Fund Balance - Beg of Year</b>	<b>454,948</b>	<b>A8022</b>	<b>705,002</b>
ADD - REVENUES AND OTHER SOURCES	1,534,220		1,530,031
DEDUCT - EXPENDITURES AND OTHER USES	1,289,072		1,682,935
<b>Fund Balance - End of Year</b>	<b>700,096</b>	<b>A8029</b>	<b>552,098</b>

VILLAGE OF Pawling  
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,164,770	A1049N	1,176,420
Est Rev - Real Property Tax Items	5,000	A1099N	5,000
Est Rev - Non Property Tax Items	82,000	A1199N	82,000
Est Rev - Departmental Income	274,406	A1299N	238,463
Est Rev - Intergovernmental Charges	12,250	A2399N	11,800
Est Rev - Use of Money And Property	37,056	A2499N	36,556
Est Rev - Licenses And Permits	11,050	A2599N	11,225
Est Rev - Fines And Forfeitures	17,000	A2649N	23,000
Est Rev - Miscellaneous Local Sources	78,151	A2799N	40
Est Rev - State Aid		A3099N	82,805
<b>TOTAL Estimated Revenues</b>	<b>1,681,683</b>		<b>1,667,309</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,681,683</b>		<b>1,667,309</b>

VILLAGE OF Pawling  
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	336,214	A1999N	358,085
App - Public Safety	319,462	A3999N	339,462
App - Health	250	A4999N	500
App - Transportation	558,081	A5999N	508,449
App - Economic Assistance And Opportunity	5,000	A6999N	
App - Culture And Recreation	2,000	A7999N	2,280
App - Home And Community Services	76,500	A8999N	66,233
App - Employee Benefits	226,336	A9199N	240,258
App - Debt Service	157,810	A9899N	152,042
<b>TOTAL Appropriations</b>	<b>1,681,653</b>		<b>1,667,309</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,681,653</b>		<b>1,667,309</b>

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Balance Sheet

Code Description	2013	EdpCode	2014
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Balance Sheet

Code Description	2013	EdpCode	2014
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VILLAGE OF Pawling  
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Community Development Income		CD2170	100,000
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>100,000</b>

VILLAGE OF Pawling  
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Public Works Fac Site, Equip & Cap		CD86622	100,000
<b>TOTAL Public Works Fac Site</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>100,000</b>



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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>CD8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>CD8022</b>	
ADD - REVENUES AND OTHER SOURCES			100,000
DEDUCT - EXPENDITURES AND OTHER USES			100,000
<b>Fund Balance - End of Year</b>		<b>CD8029</b>	

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash In Time Deposits	128,761	CL201	155,192
<b>TOTAL Cash</b>	<b>128,761</b>		<b>155,192</b>
Accounts Receivable	47,342	CL380	33,141
<b>TOTAL Other Receivables (net)</b>	<b>47,342</b>		<b>33,141</b>
Due From Other Funds	13,031	CL391	13,077
<b>TOTAL Due From Other Funds</b>	<b>13,031</b>		<b>13,077</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>189,134</b>		<b>201,410</b>

VILLAGE OF Pawling  
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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	12,978	CL600	13,136
<b>TOTAL Accounts Payable</b>	<b>12,978</b>		<b>13,136</b>
<b>TOTAL Liabilities</b>	<b>12,978</b>		<b>13,136</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	90,461	CL691	90,461
<b>TOTAL Deferred Inflows of Resources</b>	<b>90,461</b>		<b>90,461</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>90,461</b>		<b>90,461</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	85,695	CL915	97,813
<b>TOTAL Assigned Fund Balance</b>	<b>85,695</b>		<b>97,813</b>
<b>TOTAL Fund Balance</b>	<b>85,695</b>		<b>97,813</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>189,134</b>		<b>201,410</b>

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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Refuse & Garbage Charges	151,124	CL2130	156,913
<b>TOTAL Departmental Income</b>	<b>151,124</b>		<b>156,913</b>
Interest And Earnings	208	CL2401	112
<b>TOTAL Use of Money And Property</b>	<b>208</b>		<b>112</b>
<b>TOTAL Revenues</b>	<b>151,332</b>		<b>157,025</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>151,332</b>		<b>157,025</b>

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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Refuse & Garbage, Pers Serv	51,245	CL81601	52,770
Refuse & Garbage, Contr Expend	98,537	CL81604	78,764
<b>TOTAL Refuse &amp; Garbage</b>	<b>149,782</b>		<b>131,534</b>
<b>TOTAL Home And Community Services</b>	<b>149,782</b>		<b>131,534</b>
State Retirement Empl Bnfts	9,268	CL90108	9,336
Social Security Empl Bnfts	3,920	CL90308	4,037
<b>TOTAL Employee Benefits</b>	<b>13,188</b>		<b>13,373</b>
<b>TOTAL Expenditures</b>	<b>162,970</b>		<b>144,907</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>162,970</b>		<b>144,907</b>

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(CL) REFUSE AND GARBAGE

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>97,333</b>	<b>CL8021</b>	<b>85,695</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>97,333</b>	<b>CL8022</b>	<b>85,695</b>
ADD - REVENUES AND OTHER SOURCES	151,332		157,025
DEDUCT - EXPENDITURES AND OTHER USES	162,970		144,907
<b>Fund Balance - End of Year</b>	<b>85,695</b>	<b>CL8029</b>	<b>97,813</b>

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(CP) PARKING AUTHORITY

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	34,222	CP200	26,682
Petty Cash		CP210	1,066
<b>TOTAL Cash</b>	<b>34,222</b>		<b>27,748</b>
Cash, Special Reserves	27,047	CP230	30,049
<b>TOTAL Restricted Assets</b>	<b>27,047</b>		<b>30,049</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>61,269</b>		<b>57,797</b>

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(CP) PARKING AUTHORITY

Balance Sheet

Code Description	2013	EdpCode	2014
Accrued Liabilities	604	CP601	714
<b>TOTAL Accrued Liabilities</b>	<b>604</b>		<b>714</b>
Due To Other Governments	3,048	CP631	3,282
<b>TOTAL Due To Other Governments</b>	<b>3,048</b>		<b>3,282</b>
<b>TOTAL Liabilities</b>	<b>3,652</b>		<b>3,996</b>
<b>Fund Balance</b>			
Capital Reserve	18,205	CP878	30,031
Other Restricted Fund Balance	8,916	CP899	18
<b>TOTAL Restricted Fund Balance</b>	<b>27,121</b>		<b>30,049</b>
Assigned Unappropriated Fund Balance	30,496	CP915	23,752
<b>TOTAL Assigned Fund Balance</b>	<b>30,496</b>		<b>23,752</b>
<b>TOTAL Fund Balance</b>	<b>57,617</b>		<b>53,801</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>61,269</b>		<b>57,797</b>



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(CP) PARKING AUTHORITY

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Parking Lots And Garages-No Tax	59,869	CP1721	60,158
<b>TOTAL Departmental Income</b>	<b>59,869</b>		<b>60,158</b>
Interest And Earnings	93	CP2401	43
<b>TOTAL Use of Money And Property</b>	<b>93</b>		<b>43</b>
<b>TOTAL Revenues</b>	<b>59,962</b>		<b>60,201</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>59,962</b>		<b>60,201</b>

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(CP) PARKING AUTHORITY

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Administration-Contractual	3,184	CP17104	8,390
<b>TOTAL Administration-Contractual</b>	<b>3,184</b>		<b>8,390</b>
<b>TOTAL General Government Support</b>	<b>3,184</b>		<b>8,390</b>
Off-Street Parking, Cont Expend	43,807	CP56504	45,627
<b>TOTAL Off-Street Parking</b>	<b>43,807</b>		<b>45,627</b>
<b>TOTAL Transportation</b>	<b>43,807</b>		<b>45,627</b>
<b>TOTAL Expenditures</b>	<b>46,991</b>		<b>54,017</b>
Transfers, Other Funds	10,000	CP99019	10,000
<b>TOTAL Operating Transfers</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL Other Uses</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>56,991</b>		<b>64,017</b>

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(CP) PARKING AUTHORITY

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>54,646</b>	<b>CP8021</b>	<b>57,617</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>54,646</b>	<b>CP8022</b>	<b>57,617</b>
ADD - REVENUES AND OTHER SOURCES	59,962		60,201
DEDUCT - EXPENDITURES AND OTHER USES	56,991		64,017
<b>Fund Balance - End of Year</b>	<b>57,617</b>	<b>CP8029</b>	<b>53,801</b>

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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash In Time Deposits	442,344	FX201	407,836
<b>TOTAL Cash</b>	<b>442,344</b>		<b>407,836</b>
Water Rents Receivable	57,730	FX350	53,089
<b>TOTAL Other Receivables (net)</b>	<b>57,730</b>		<b>53,089</b>
Due From Other Funds	46,958	FX391	47,181
<b>TOTAL Due From Other Funds</b>	<b>46,958</b>		<b>47,181</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>547,032</b>		<b>508,106</b>

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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	27,423	FX600	27,330
<b>TOTAL Accounts Payable</b>	<b>27,423</b>		<b>27,330</b>
<b>TOTAL Liabilities</b>	<b>27,423</b>		<b>27,330</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	17,730	FX691	5,840
<b>TOTAL Deferred Inflows of Resources</b>	<b>17,730</b>		<b>5,840</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>17,730</b>		<b>5,840</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	501,879	FX915	474,936
<b>TOTAL Assigned Fund Balance</b>	<b>501,879</b>		<b>474,936</b>
<b>TOTAL Fund Balance</b>	<b>501,879</b>		<b>474,936</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>547,032</b>		<b>508,106</b>

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Metered Water Sales	328,427	FX2140	336,236
<b>TOTAL Departmental Income</b>	<b>328,427</b>		<b>336,236</b>
Interest And Earnings	369	FX2401	354
<b>TOTAL Use of Money And Property</b>	<b>369</b>		<b>354</b>
Insurance Recoveries	35,220	FX2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>35,220</b>		<b>0</b>
Refunds of Prior Year's Expenditures		FX2701	1,612
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,612</b>
<b>TOTAL Revenues</b>	<b>364,016</b>		<b>338,202</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>364,016</b>		<b>338,202</b>

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	6,338	FX19104	6,589
<b>TOTAL Unallocated Insurance</b>	<b>6,338</b>		<b>6,589</b>
<b>TOTAL General Government Support</b>	<b>6,338</b>		<b>6,589</b>
Water Administration, Contr Expend	95,785	FX83104	176,404
<b>TOTAL Water Administration</b>	<b>95,785</b>		<b>176,404</b>
Source Supply Pwr & Pump, Contr Expend	101,162	FX83204	87,939
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>101,162</b>		<b>87,939</b>
Water Trans & Distrib, Pers Serv	4,967	FX83401	2,920
Water Trans & Distrib, Contr Expend	61,097	FX83404	23,560
<b>TOTAL Water Trans &amp; Distrib</b>	<b>66,064</b>		<b>26,480</b>
<b>TOTAL Home And Community Services</b>	<b>263,011</b>		<b>290,823</b>
State Retirement, Empl Bnfts	1,091	FX90108	1,098
Social Security, Empl Bnfts	380	FX90308	223
<b>TOTAL Employee Benefits</b>	<b>1,471</b>		<b>1,321</b>
Debt Principal, Serial Bonds	60,000	FX97106	60,000
<b>TOTAL Debt Principal</b>	<b>60,000</b>		<b>60,000</b>
Debt Interest, Serial Bonds	6,961	FX97107	6,412
<b>TOTAL Debt Interest</b>	<b>6,961</b>		<b>6,412</b>
<b>TOTAL Expenditures</b>	<b>337,781</b>		<b>365,145</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>337,781</b>		<b>365,145</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>475,644</b>	<b>FX8021</b>	<b>501,879</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>475,644</b>	<b>FX8022</b>	<b>501,879</b>
ADD - REVENUES AND OTHER SOURCES	364,016		338,202
DEDUCT - EXPENDITURES AND OTHER USES	337,781		365,145
<b>Fund Balance - End of Year</b>	<b>501,879</b>	<b>FX8029</b>	<b>474,936</b>



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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev-Intergovernmental Charges	321,660	FX2399N	336,773
Est Rev - Use of Money And Property	1,500	FX2499N	400
<b>TOTAL Estimated Revenues</b>	<b>323,160</b>		<b>337,173</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>323,160</b>		<b>337,173</b>

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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	22,000	FX1999N	22,000
App-Home And Community Services	202,150	FX8999N	216,805
App - Employee Benefits	1,597	FX9199N	1,649
App - Debt Service	66,413	FX9899N	65,719
<b>TOTAL Appropriations</b>	<b>292,160</b>		<b>306,173</b>
App - Interfund Transfer	31,000	FX9999N	31,000
<b>TOTAL Other Uses</b>	<b>31,000</b>		<b>31,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>323,160</b>		<b>337,173</b>

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	17,773	G200	15,411
<b>TOTAL Cash</b>	<b>17,773</b>		<b>15,411</b>
Sewer Rents Receivable	101,424	G360	106,642
<b>TOTAL Other Receivables (net)</b>	<b>101,424</b>		<b>106,642</b>
Due From Other Governments	7,563	G440	10,094
<b>TOTAL Due From Other Governments</b>	<b>7,563</b>		<b>10,094</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>126,760</b>		<b>132,147</b>

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	7,495	G630	7,495
<b>TOTAL Due To Other Funds</b>	<b>7,495</b>		<b>7,495</b>
Due To Other Governments	101,424	G631	106,642
<b>TOTAL Due To Other Governments</b>	<b>101,424</b>		<b>106,642</b>
<b>TOTAL Liabilities</b>	<b>108,919</b>		<b>114,137</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	17,841	G915	18,010
<b>TOTAL Assigned Fund Balance</b>	<b>17,841</b>		<b>18,010</b>
<b>TOTAL Fund Balance</b>	<b>17,841</b>		<b>18,010</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>126,760</b>		<b>132,147</b>

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Sewer Serv Other Govts	46,126	G2374	54,283
Debt Service, Other Govts	194,819	G2392	94,031
<b>TOTAL Intergovernmental Charges</b>	<b>240,945</b>		<b>148,314</b>
Interest And Earnings	25	G2401	12
<b>TOTAL Use of Money And Property</b>	<b>25</b>		<b>12</b>
<b>TOTAL Revenues</b>	<b>240,970</b>		<b>148,326</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>240,970</b>		<b>148,326</b>

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Sewer Administration, Pers Serv	37,023	G81101	44,668
<b>TOTAL Sewer Administration</b>	<b>37,023</b>		<b>44,668</b>
<b>TOTAL Home And Community Services</b>	<b>37,023</b>		<b>44,668</b>
State Retirement, Empl Bnfts	5,997	G90108	6,041
Social Security , Empl Bnfts	2,832	G90308	3,417
<b>TOTAL Employee Benefits</b>	<b>8,829</b>		<b>9,458</b>
Debt Principal, Serial Bonds	165,000	G97106	70,000
<b>TOTAL Debt Principal</b>	<b>165,000</b>		<b>70,000</b>
Debt Interest, Serial Bonds	29,819	G97107	24,031
<b>TOTAL Debt Interest</b>	<b>29,819</b>		<b>24,031</b>
<b>TOTAL Expenditures</b>	<b>240,671</b>		<b>148,157</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>240,671</b>		<b>148,157</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>17,542</b>	<b>G8021</b>	<b>17,841</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>17,542</b>	<b>G8022</b>	<b>17,841</b>
ADD - REVENUES AND OTHER SOURCES	240,970		148,326
DEDUCT - EXPENDITURES AND OTHER USES	240,671		148,157
<b>Fund Balance - End of Year</b>	<b>17,841</b>	<b>G8029</b>	<b>18,010</b>

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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev-Intergovernmental Charges	143,517	G2399N	153,798
<b>TOTAL Estimated Revenues</b>	<b>143,517</b>		<b>153,798</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>143,517</b>		<b>153,798</b>



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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - Home And Community Services	39,240	G8999N	51,276
App - Employee Benefits	10,245	G9199N	11,590
App - Debt Service	94,032	G9899N	90,932
<b>TOTAL Appropriations</b>	<b>143,517</b>		<b>153,798</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>143,517</b>		<b>153,798</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash In Time Deposits	121,404	H201	191,659
<b>TOTAL Cash</b>	<b>121,404</b>		<b>191,659</b>
Accounts Receivable	300,428	H380	139,871
<b>TOTAL Other Receivables (net)</b>	<b>300,428</b>		<b>139,871</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>421,832</b>		<b>331,530</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	2,456	H600	
<b>TOTAL Accounts Payable</b>	<b>2,456</b>		<b>0</b>
Bond Anticipation Notes Payable	288,000	H626	210,250
<b>TOTAL Notes Payable</b>	<b>288,000</b>		<b>210,250</b>
Due To Other Funds	226,496	H630	149,157
<b>TOTAL Due To Other Funds</b>	<b>226,496</b>		<b>149,157</b>
<b>TOTAL Liabilities</b>	<b>516,952</b>		<b>359,407</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-95,120	H917	-27,877
<b>TOTAL Unassigned Fund Balance</b>	<b>-95,120</b>		<b>-27,877</b>
<b>TOTAL Fund Balance</b>	<b>-95,120</b>		<b>-27,877</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>421,832</b>		<b>331,530</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interest And Earnings	214	H2401	121
<b>TOTAL Use of Money And Property</b>	<b>214</b>		<b>121</b>
St Aid-Capital Projects	125,804	H3097	
<b>TOTAL State Aid</b>	<b>125,804</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>126,018</b>		<b>121</b>
Interfund Transfers		H5031	4,612
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>4,612</b>
Bans Redeemed From Appropriations	76,885	H5731	77,750
<b>TOTAL Proceeds of Obligations</b>	<b>76,885</b>		<b>77,750</b>
<b>TOTAL Other Sources</b>	<b>76,885</b>		<b>82,362</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>202,903</b>		<b>82,483</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Other Gen Govt Support, Equip & Cap Outlay		H19892	4,612
<b>TOTAL Other Gen Govt Support</b>	<b>0</b>		<b>4,612</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>4,612</b>
Maint of Streets, Equip & Cap Outlay	72,727	H51102	
<b>TOTAL Maint of Streets</b>	<b>72,727</b>		<b>0</b>
Sidewalks, Equip & Cap Outlay		H54102	10,628
<b>TOTAL Sidewalks</b>	<b>0</b>		<b>10,628</b>
<b>TOTAL Transportation</b>	<b>72,727</b>		<b>10,628</b>
Comm Beautification, Equip & Cap Outlay	42,185	H85102	
<b>TOTAL Comm Beautification</b>	<b>42,185</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>42,185</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>114,912</b>		<b>15,240</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>114,912</b>		<b>15,240</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-183,111</b>	<b>H8021</b>	<b>-95,120</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-183,111</b>	<b>H8022</b>	<b>-95,120</b>
ADD - REVENUES AND OTHER SOURCES	202,903		82,483
DEDUCT - EXPENDITURES AND OTHER USES	114,912		15,240
<b>Fund Balance - End of Year</b>	<b>-95,120</b>	<b>H8029</b>	<b>-27,877</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Buildings	3,315,966	K102	3,315,966
Improvements Other Than Buildings	4,759,322	K103	4,759,322
Machinery And Equipment	2,420,446	K104	2,420,446
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
<b>TOTAL Fixed Assets (net)</b>	<b>7,815,702</b>		<b>7,815,702</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,815,702</b>		<b>7,815,702</b>

VILLAGE OF Pawling  
Annual Update Document  
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	7,815,702	K159	7,815,702
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>7,815,702</b>		<b>7,815,702</b>
<b>TOTAL Fund Balance</b>	<b>7,815,702</b>		<b>7,815,702</b>
<b>TOTAL</b>	<b>7,815,702</b>		<b>7,815,702</b>



VILLAGE OF Pawling  
Annual Update Document  
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	18,406	TA200	18,699
<b>TOTAL Cash</b>	<b>18,406</b>		<b>18,699</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>18,406</b>		<b>18,699</b>

VILLAGE OF Pawling  
Annual Update Document  
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	2,205	TA630	2,485
<b>TOTAL Due To Other Funds</b>	<b>2,205</b>		<b>2,485</b>
State Retirement		TA18	1,207
Bail Deposits	6,384	TA35	6,384
Taxes Collect Other Govts	3,138	TA39	1,940
Other Funds (specify)	6,679	TA85	6,683
<b>TOTAL Agency Liabilities</b>	<b>16,201</b>		<b>16,214</b>
<b>TOTAL Liabilities</b>	<b>18,406</b>		<b>18,699</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>18,406</b>		<b>18,699</b>

VILLAGE OF Pawling  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,345,000	W129	1,222,675
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>1,345,000</b>		<b>1,222,675</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,345,000</b>		<b>1,222,675</b>

VILLAGE OF Pawling  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Compensated Absences		W687	67,675
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>67,675</b>
Bonds Payable	1,345,000	W628	1,155,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,345,000</b>		<b>1,155,000</b>
<b>TOTAL Liabilities</b>	<b>1,345,000</b>		<b>1,222,675</b>
<b>TOTAL Liabilities</b>	<b>1,345,000</b>		<b>1,222,675</b>

**VILLAGE OF Pawling**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2014**

8/12/2014

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
2011	BOND E	Water-EFC			03/17/2011	07/15/2017	3.50%		\$140,000	\$100,000	\$20,000	\$0	\$0		\$80,000
2004	BOND E	Sewer			06/01/2003	06/01/2023	1.85%		\$450,000	\$150,000	\$30,000	\$0	\$0		\$120,000
2011	BOND E	Water EFC			06/24/2010	10/15/2019	3.97%		\$420,000	\$300,000	\$40,000	\$0	\$0		\$260,000
2006	BOND E	Sewer/Bond			05/04/2006	05/01/2021	4.79%		\$600,000	\$370,000	\$40,000	\$0	\$0		\$330,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$920,000</b>	<b>\$130,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$790,000</b>
2010	BAN N	Village Hall Roof			10/14/2009	10/14/2010	2.00%		\$60,000	\$17,000	\$17,000	\$0	\$0		\$0
2012	BAN N	Microsurfacing & Machinery			12/14/2011	12/12/2012	1.25%		\$337,885	\$271,000	\$60,750	\$0	\$0		\$210,250
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$288,000</b>	<b>\$77,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$210,250</b>
2008	BOND N	General Village Improvements			08/01/2007	05/31/2018	4.60%		\$408,000	\$230,000	\$40,000	\$0	\$0		\$190,000
2012	BOND N	Village Improv. Bond			07/15/2011	05/31/2021	3.50%		\$215,000	\$195,000	\$20,000	\$0	\$0		\$175,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$425,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$365,000</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$1,633,000</b>	<b>\$267,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,365,250</b>

VILLAGE OF Pawling  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2014

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$1,166.00
Demand Deposits	9Z2011	\$48,370.00
Time Deposits	9Z2021	\$1,337,434.00
Total		\$1,386,970.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,993,636.00
Total		\$2,493,636.00
 <b>INVESTMENTS:</b>		
- 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 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0020	\$80,868	\$0	\$0	\$80,868
****-0040	\$49,208	\$0	\$0	\$49,208
****-0050	\$41,058	\$0	\$0	\$41,058
****-0060	\$43,161	\$0	\$0	\$43,161
****-0221	\$15,351	\$60	\$0	\$15,411
****-0231	\$326,968	\$0	\$0	\$326,968
****-0251	\$17,349	\$0	\$11,071	\$6,278
****-0265	\$10,047	\$0	\$6,355	\$3,692
****-0581	\$6,683	\$0	\$0	\$6,683
****-0841	\$0	\$0	\$0	\$0
****-0945	\$105,985	\$0	\$0	\$105,985
****-1898	\$1,940	\$0	\$0	\$1,940
****-2271	\$150,601	\$0	\$0	\$150,601
****-2446	\$93,721	\$0	\$0	\$93,721
****-2743	\$25,436	\$0	\$0	\$25,436
****-4693	\$1,291	\$0	\$46	\$1,245
****-5714	\$577	\$0	\$0	\$577
****-5956	\$391,125	\$498	\$0	\$391,623
****-6627	\$4,916	\$0	\$0	\$4,916
****-6760	\$6,384	\$0	\$0	\$6,384
****-7072	\$21,124	\$0	\$0	\$21,124
****-7080	\$8,923	\$2	\$0	\$8,925

Total Adjusted Bank Balance			\$1,385,804
Petty Cash			\$1,166.00
Adjustments			\$0.00
Total Cash	9ZCASH	*	\$1,386,970
Total Cash Balance All Funds	9ZCASHB	*	\$1,386,970

\* Must be equal

VILLAGE OF Pawling  
Local Government Questionnaire  
For the Fiscal Year Ending 2014

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



VILLAGE OF Pawling  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2014

<b>Total Full Time Employees:</b>		8			
<b>Total Part Time Employees:</b>		11			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$54,916.00	8	2	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$31,680.00	8	11	
90408	Worker's Compensation Insurance	\$20,600.00	8	11	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,423.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$104,699.00	7	1	2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$214,318.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$214,318.00</b>			

VILLAGE OF Pawling  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$6,034	1,900	gallons	
Diesel Fuel	\$21,710	6,500	gallons	
Fuel Oil	\$18,617	5,463	gallons	
Natural Gas			cubic feet	
Electricity	\$98,318	737,606	kilowatt-hours	
Coal			tons	

VILLAGE OF Pawling  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2014

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Robert Liffland, 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 05/31/2014, 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 05/31/2014 and filed by means of electronic data transmission.

Sedore & Company CPAs, PC  
Name of Report Preparer if different than Chief Fiscal Officer

Robert Liffland  
Name

(845) 855-1122  
Telephone Number

Mayor  
Title

6 Memorial Ave., Pawling, NY  
Official Address

08/12/2014  
Date of Certification

(845) 855-1122  
Official Telephone Number

VILLAGE OF Pawling  
Financial Comments  
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8012 Fund balance is off due to timing

Account Code A8015 .