

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 05/31/2017

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (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 2016 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 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	4,165	A200	4,165
Cash In Time Deposits	631,098	A201	576,039
Petty Cash	100	A210	100
TOTAL Cash	635,363		580,304
Accounts Receivable	30,861	A380	15,859
TOTAL Other Receivables (net)	30,861		15,859
Due From Other Funds	68,659	A391	163,706
TOTAL Due From Other Funds	68,659		163,706
Due From Other Governments	2,552	A440	28,828
TOTAL Due From Other Governments	2,552		28,828
TOTAL Assets and Deferred Outflows of Resources	737,435		788,697

VILLAGE OF Pawling
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	84,257	A600	98,590
TOTAL Accounts Payable	84,257		98,590
Accrued Liabilities	6,401	A601	5,306
TOTAL Accrued Liabilities	6,401		5,306
Other Liabilities	10,512	A688	16,062
Overpayments & Clearing Account		A690	
TOTAL Other Liabilities	10,512		16,062
Due To Other Funds	125,796	A630	67,797
TOTAL Due To Other Funds	125,796		67,797
TOTAL Liabilities	226,966		187,755
Deferred Inflows of Resources			
Deferred Inflow of Resources	925	A691	287
TOTAL Deferred Inflows of Resources	925		287
TOTAL Deferred Inflows of Resources	925		287
Fund Balance			
Assigned Appropriated Fund Balance	75,331	A914	55,726
TOTAL Assigned Fund Balance	75,331		55,726
Unassigned Fund Balance	434,213	A917	544,929
TOTAL Unassigned Fund Balance	434,213		544,929
TOTAL Fund Balance	509,544		600,655
TOTAL Liabilities, Deferred Inflows And Fund Balance	737,435		788,697

VILLAGE OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	1,196,184	A1001	1,200,010
TOTAL Real Property Taxes	1,196,184		1,200,010
Interest & Penalties On Real Prop Taxes	11,413	A1090	9,533
TOTAL Real Property Tax Items	11,413		9,533
Non Prop Tax Dist By County	77,827	A1120	69,519
Franchises	20,597	A1170	21,105
TOTAL Non Property Tax Items	98,424		90,624
Personnel Fees	47,869	A1260	40,704
Fire Inspection Fees	11,217	A1540	4,837
Vital Statistics Fees	766	A1603	482
Other Culture & Recreation Income	1,693	A2089	4,408
Zoning Fees	600	A2110	
TOTAL Departmental Income	62,145		50,431
Transportation Services, Other Govts		A2300	3,012
Sewer Serv Other Govts	2,572	A2374	
TOTAL Intergovernmental Charges	2,572		3,012
Interest And Earnings	790	A2401	651
Rental of Real Property	11,100	A2410	11,267
Rental of Real Property, Other Govts	24,456	A2412	24,456
TOTAL Use of Money And Property	36,346		36,374
Business & Occupational License	10	A2501	
Games of Chance	100	A2530	100
Bingo Licenses	75	A2540	75
Licenses, Other		A2545	90
Building And Alteration Permits	14,406	A2555	51,110
TOTAL Licenses And Permits	14,591		51,375
Fines And Forfeited Bail	9,021	A2610	9,720
TOTAL Fines And Forfeitures	9,021		9,720
Sales of Scrap & Excess Materials	74	A2650	53
Sales of Equipment	2,525	A2665	
Other Compensation For Loss	104	A2690	
TOTAL Sale of Property And Compensation For Loss	2,703		53
Refunds of Prior Year's Expenditures	103	A2701	
Unclassified (specify)	2,248	A2770	9,842
TOTAL Miscellaneous Local Sources	2,351		9,842
St Aid, Revenue Sharing	10,805	A3001	10,805
St Aid, Mortgage Tax	15,740	A3005	22,643
St Aid - Other (specify)	10,958	A3089	2,505
Additional Description PCA			
St Aid, Consolidated Highway Aid	73,109	A3501	59,565
TOTAL State Aid	110,612		95,518
TOTAL Revenues	1,546,362		1,556,492

VILLAGE OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Other Sources			
Interfund Transfers	10,000	A5031	26,016
TOTAL Interfund Transfers	10,000		26,016
TOTAL Other Sources	10,000		26,016
TOTAL Detail Revenues And Other Sources	1,556,362		1,582,508

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	15,622	A10101	16,995
Legislative Board, Contr Expend		A10104	
TOTAL Legislative Board	15,622		16,995
Municipal Court, Pers Serv	30,973	A11101	32,161
Municipal Court, Contr Expend	15,802	A11104	12,433
TOTAL Municipal Court	46,775		44,594
Mayor, Pers Serv	10,300	A12101	10,300
Mayor, Contr Expend	46	A12104	491
TOTAL Mayor	10,346		10,791
Treasurer, Pers Serv	33,518	A13251	35,194
Treasurer, Contr Expend	8,363	A13254	9,866
TOTAL Treasurer	41,881		45,060
Purchasing, Contr Expend	3,630	A13454	2,095
TOTAL Purchasing	3,630		2,095
Tax Advertising, Contr Expend	644	A13624	880
TOTAL Tax Advertising	644		880
Clerk,pers Serv	47,658	A14101	50,516
Clerk,contr Expend	609	A14104	586
TOTAL Clerk	48,267		51,102
Law, Contr Expend	72,465	A14204	51,545
TOTAL Law	72,465		51,545
Buildings, Contr Expend	31,829	A16204	44,182
TOTAL Buildings	31,829		44,182
Central Print & Mail,contr Expend	5,215	A16704	3,134
TOTAL Central Print & Mail	5,215		3,134
Central Data Process, Contr Expend	12,788	A16804	9,918
TOTAL Central Data Process	12,788		9,918
Unallocated Insurance, Contr Expend	17,063	A19104	16,298
TOTAL Unallocated Insurance	17,063		16,298
Municipal Assn Dues, Contr Expend	2,094	A19204	2,491
TOTAL Municipal Assn Dues	2,094		2,491
Judgements And Claims, Contr Expend	11,360	A19304	
TOTAL Judgements And Claims	11,360		0
TOTAL General Government Support	319,979		299,085
Police, Pers Serv	3,120	A31201	3,120
Police, Contr Expend	250,528	A31204	222,698
TOTAL Police	253,648		225,818
On-Street Parking, Pers Serv		A33201	9,015
On-Street Parking, Contr Expend		A33204	2,704
TOTAL On-Street Parking	0		11,719
Safety Inspection, Pers Serv	31,871	A36201	34,331
Safety Inspection, Contr Expend	2,946	A36204	3,335
TOTAL Safety Inspection	34,817		37,666
TOTAL Public Safety	288,465		275,203

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Registrar of Vital Statistics, Pers Serv	736	A40201	422
TOTAL Registrar of Vital Statistics	736		422
TOTAL Health	736		422
Maint of Streets, Pers Serv	98,523	A51101	97,649
Maint of Streets, Equip & Cap Outlay	15,997	A51102	
Maint of Streets, Contr Expend	38,864	A51104	43,823
TOTAL Maint of Streets	153,384		141,472
Perm Improve Highway, Equip & Cap Outlay	67,797	A51122	59,565
TOTAL Perm Improve Highway	67,797		59,565
Garage, Pers Serv	52,181	A51321	53,123
Garage, Contr Expend	62,008	A51324	62,312
TOTAL Garage	114,189		115,435
Snow Removal, Pers Serv	10,001	A51421	21,614
Snow Removal, Contr Expend	46,462	A51424	59,657
TOTAL Snow Removal	56,463		81,271
Street Lighting, Contr Expend	34,990	A51824	47,202
TOTAL Street Lighting	34,990		47,202
Sidewalks, Contr Expend	28,536	A54104	530
TOTAL Sidewalks	28,536		530
TOTAL Transportation	455,359		445,475
Other Eco & Dev, Contr Expend	5,000	A69894	1,000
TOTAL Other Eco & Dev	5,000		1,000
TOTAL Economic Assistance And Opportunity	5,000		1,000
Parks, Contr Expend	4,219	A71104	24,299
TOTAL Parks	4,219		24,299
Historian, Contr Expend	749	A75104	1,114
TOTAL Historian	749		1,114
Celebrations, Contr Expend	1,494	A75504	995
TOTAL Celebrations	1,494		995
TOTAL Culture And Recreation	6,462		26,408
Zoning, Contr Expend	120	A80104	281
TOTAL Zoning	120		281
Planning, Contr Expend	901	A80204	4,160
TOTAL Planning	901		4,160
Street Cleaning, Pers Serv	2,081	A81701	2,379
Street Cleaning, Equip & Cap Outlay	515	A81702	
Street Cleaning, Contr Expend	5,232	A81704	4,328
TOTAL Street Cleaning	7,828		6,707
Comm Beautification, Contr Expend	7,903	A85104	1,697
TOTAL Comm Beautification	7,903		1,697
Drainage, Contr Expend	6,338	A85404	12,219
TOTAL Drainage	6,338		12,219
TOTAL Home And Community Services	23,090		25,064
State Retirement System	38,686	A90108	30,744

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Social Security, Employer Cont	25,624	A90308	27,936
Worker's Compensation, Empl Bnfts	16,093	A90408	16,093
Hospital & Medical (dental) Ins, Empl Bnft	159,826	A90608	160,888
TOTAL Employee Benefits	240,229		235,661
Debt Principal, Serial Bonds	70,000	A97106	75,000
Debt Principal, Bond Anticipation Notes	88,083	A97306	103,784
TOTAL Debt Principal	158,083		178,784
Debt Interest, Serial Bonds	10,948	A97107	7,856
Debt Interest, Bond Anticipation Notes	3,443	A97307	3,440
TOTAL Debt Interest	14,391		11,296
TOTAL Expenditures	1,511,794		1,498,398
Transfers, Other Funds		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,511,794		1,498,398

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	458,034	A8021	509,544
Prior Period Adj -Increase In Fund Balance	113,860	A8012	7,001
Prior Period Adj -Decrease In Fund Balance	106,918	A8015	
Restated Fund Balance - Beg of Year	464,976	A8022	516,545
ADD - REVENUES AND OTHER SOURCES	1,556,362		1,582,508
DEDUCT - EXPENDITURES AND OTHER USES	1,511,794		1,498,398
Fund Balance - End of Year	509,544	A8029	600,655

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	1,200,010	A1049N	1,215,000
Est Rev - Real Property Tax Items	11,000	A1099N	9,000
Est Rev - Non Property Tax Items	78,000	A1199N	75,000
Est Rev - Departmental Income	56,900	A1299N	30,600
Est Rev - Intergovernmental Charges	12,500	A2399N	12,500
Est Rev - Use of Money And Property	36,372	A2499N	36,623
Est Rev - Licenses And Permits	14,200	A2599N	16,225
Est Rev - Fines And Forfeitures	11,000	A2649N	11,000
Est Rev - Miscellaneous Local Sources	60	A2799N	110
Est Rev - State Aid	85,405	A3099N	85,805
TOTAL Estimated Revenues	1,505,447		1,491,863
Appropriated Fund Balance	75,331	A599N	55,726
TOTAL Estimated Other Sources	75,331		55,726
TOTAL Estimated Revenues And Other Sources	1,580,778		1,547,589

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	372,205	A1999N	386,736
App - Public Safety	242,544	A3999N	259,345
App - Health	600	A4999N	580
App - Transportation	495,210	A5999N	506,091
App - Economic Assistance And Opportunity	0	A6999N	0
App - Culture And Recreation	7,500	A7999N	6,800
App - Home And Community Services	31,200	A8999N	27,250
App - Employee Benefits	241,423	A9199N	245,849
App - Debt Service	190,096	A9899N	114,938
TOTAL Appropriations	1,580,778		1,547,589
TOTAL Appropriations And Other Uses	1,580,778		1,547,589

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Balance Sheet

Code Description	2016	EdpCode	2017
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Balance Sheet

Code Description	2016	EdpCode	2017
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Community Development Income		CD2170	42,640
TOTAL Departmental Income	0		42,640
TOTAL Revenues	0		42,640
TOTAL Detail Revenues And Other Sources	0		42,640

VILLAGE OF Pawling
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Public Works Fac Site, Equip & Cap		CD86622	42,640
TOTAL Public Works Fac Site	0		42,640
TOTAL Home And Community Services	0		42,640
TOTAL Expenditures	0		42,640
TOTAL Detail Expenditures And Other Uses	0		42,640

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
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	2016	EdpCode	2017
Assets			
Cash In Time Deposits	129,896	CL201	219,205
TOTAL Cash	129,896		219,205
Accounts Receivable	30,377	CL380	32,004
TOTAL Other Receivables (net)	30,377		32,004
Due From Other Funds	68,077	CL391	13,077
TOTAL Due From Other Funds	68,077		13,077
TOTAL Assets and Deferred Outflows of Resources	228,350		264,286

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	14,514	CL600	14,254
TOTAL Accounts Payable	14,514		14,254
Accrued Liabilities	1,551	CL601	1,289
TOTAL Accrued Liabilities	1,551		1,289
Due To Other Funds	46	CL630	12,456
TOTAL Due To Other Funds	46		12,456
TOTAL Liabilities	16,111		27,999
Deferred Inflows of Resources			
Deferred Inflow of Resources	92,769	CL691	95,451
TOTAL Deferred Inflows of Resources	92,769		95,451
TOTAL Deferred Inflows of Resources	92,769		95,451
Fund Balance			
Assigned Unappropriated Fund Balance	119,470	CL915	140,836
TOTAL Assigned Fund Balance	119,470		140,836
TOTAL Fund Balance	119,470		140,836
TOTAL Liabilities, Deferred Inflows And Fund Balance	228,350		264,286

VILLAGE OF Pawling
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Refuse & Garbage Charges	158,465	CL2130	163,123
TOTAL Departmental Income	158,465		163,123
Interest And Earnings	151	CL2401	128
TOTAL Use of Money And Property	151		128
Sales of Equipment		CL2665	11,500
Insurance Recoveries		CL2680	775
TOTAL Sale of Property And Compensation For Loss	0		12,275
TOTAL Revenues	158,616		175,526
TOTAL Detail Revenues And Other Sources	158,616		175,526

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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Refuse & Garbage, Pers Serv	46,818	CL81601	52,056
Refuse & Garbage, Contr Expend	77,817	CL81604	78,270
TOTAL Refuse & Garbage	124,635		130,326
TOTAL Home And Community Services	124,635		130,326
State Retirement Empl Bnfts	9,391	CL90108	7,470
Social Security Empl Bnfts	3,554	CL90308	3,955
TOTAL Employee Benefits	12,945		11,425
Bond Anticipation Notes, Princpal		CL97306	11,600
TOTAL Debt Principal	0		11,600
Debt Interest, Bond Anticipation Notes		CL97307	809
TOTAL Debt Interest	0		809
TOTAL Expenditures	137,580		154,160
TOTAL Detail Expenditures And Other Uses	137,580		154,160

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(CL) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	98,432	CL8021	119,468
Restated Fund Balance - Beg of Year	98,432	CL8022	119,468
ADD - REVENUES AND OTHER SOURCES	158,616		175,526
DEDUCT - EXPENDITURES AND OTHER USES	137,580		154,160
Fund Balance - End of Year	119,468	CL8029	140,834

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(CP) PARKING AUTHORITY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	54,514	CP200	80,947
TOTAL Cash	54,514		80,947
Cash Special Reserves	34,793	CP230	38,975
TOTAL Restricted Assets	34,793		38,975
TOTAL Assets and Deferred Outflows of Resources	89,307		119,922

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(CP) PARKING AUTHORITY

Balance Sheet

Code Description	2016	EdpCode	2017
Accrued Liabilities	592	CP601	2,656
TOTAL Accrued Liabilities	592		2,656
Due To Other Governments	16,208	CP631	22,767
TOTAL Due To Other Governments	16,208		22,767
TOTAL Liabilities	16,800		25,423
Fund Balance			
Capital Reserve	34,793	CP878	38,975
TOTAL Restricted Fund Balance	34,793		38,975
Assigned Unappropriated Fund Balance	37,714	CP915	55,522
TOTAL Assigned Fund Balance	37,714		55,522
TOTAL Fund Balance	72,507		94,497
TOTAL Liabilities, Deferred Inflows And Fund Balance	89,307		119,920

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(CP) PARKING AUTHORITY

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Parking Lots And Garages-No Tax	71,105	CP1721	70,299
TOTAL Departmental Income	71,105		70,299
Interest And Earnings	2	CP2401	1
TOTAL Use of Money And Property	2		1
TOTAL Revenues	71,107		70,300
TOTAL Detail Revenues And Other Sources	71,107		70,300

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(CP) PARKING AUTHORITY

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Administration-Contractual	14,128	CP17104	14,958
TOTAL Administration-Contractual	14,128		14,958
TOTAL General Government Support	14,128		14,958
Off-Street Parking, Cont Expend	49,132	CP56504	22,937
TOTAL Off-Street Parking	49,132		22,937
TOTAL Transportation	49,132		22,937
TOTAL Expenditures	63,260		37,895
Transfers, Other Funds	10,000	CP99019	10,412
TOTAL Operating Transfers	10,000		10,412
TOTAL Other Uses	10,000		10,412
TOTAL Detail Expenditures And Other Uses	73,260		48,307

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(CP) PARKING AUTHORITY

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	74,660	CP8021	72,507
Restated Fund Balance - Beg of Year	74,660	CP8022	
ADD - REVENUES AND OTHER SOURCES	71,107		70,300
DEDUCT - EXPENDITURES AND OTHER USES	73,260		48,307
Fund Balance - End of Year	72,507	CP8029	94,500

VILLAGE OF Pawling
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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	312,626	FX201	356,201
TOTAL Cash	312,626		356,201
Water Rents Receivable	52,089	FX350	54,431
Accounts Receivable		FX380	108
TOTAL Other Receivables (net)	52,089		54,539
Due From Other Funds		FX391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	364,715		410,740

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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	43,276	FX600	25,137
TOTAL Accounts Payable	43,276		25,137
Accrued Liabilities	183	FX601	152
TOTAL Accrued Liabilities	183		152
Due To Other Funds	43,716	FX630	38,916
TOTAL Due To Other Funds	43,716		38,916
TOTAL Liabilities	87,175		64,205
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,840	FX691	
TOTAL Deferred Inflows of Resources	5,840		0
TOTAL Deferred Inflows of Resources	5,840		0
Fund Balance			
Assigned Unappropriated Fund Balance	271,700	FX915	346,536
TOTAL Assigned Fund Balance	271,700		346,536
TOTAL Fund Balance	271,700		346,536
TOTAL Liabilities, Deferred Inflows And Fund Balance	364,715		410,741

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Metered Water Sales	340,644	FX2140	346,462
Water Service Charges		FX2144	500
TOTAL Departmental Income	340,644		346,962
Interest And Earnings	266	FX2401	269
TOTAL Use of Money And Property	266		269
TOTAL Revenues	340,910		347,231
TOTAL Detail Revenues And Other Sources	340,910		347,231

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Unallocated Insurance, Contr Expend	7,973	FX19104	7,616
TOTAL Unallocated Insurance	7,973		7,616
TOTAL General Government Support	7,973		7,616
Water Administration, Contr Expend	189,862	FX83104	79,829
TOTAL Water Administration	189,862		79,829
Source Supply Pwr & Pump, Contr Expend	96,749	FX83204	65,043
TOTAL Source Supply Pwr & Pump	96,749		65,043
Water Trans & Distrib, Pers Serv	4,072	FX83401	7,759
Water Trans & Distrib, Contr Expend	34,739	FX83404	33,140
TOTAL Water Trans & Distrib	38,811		40,899
TOTAL Home And Community Services	325,422		185,771
State Retirement, Empl Bnfts	1,105	FX90108	879
Social Security, Empl Bnfts	308	FX90308	588
TOTAL Employee Benefits	1,413		1,467
Debt Principal, Serial Bonds	60,000	FX97106	65,000
Debt Principal, Bond Anticipation Notes		FX97306	13,700
TOTAL Debt Principal	60,000		78,700
Debt Interest, Serial Bonds	4,870	FX97107	3,826
Debt Interest, Bond Anticipation Notes		FX97307	854
TOTAL Debt Interest	4,870		4,680
TOTAL Expenditures	399,678		278,234
TOTAL Detail Expenditures And Other Uses	399,678		278,234

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	330,468	FX8021	271,700
Prior Period Adj -Increase In Fund Balance		FX8012	5,839
Restated Fund Balance - Beg of Year	330,468	FX8022	277,539
ADD - REVENUES AND OTHER SOURCES	340,910		347,231
DEDUCT - EXPENDITURES AND OTHER USES	399,678		278,234
Fund Balance - End of Year	271,700	FX8029	346,536

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	390,323	FX1299N	433,635
Est Rev - Use of Money And Property	250	FX2499N	250
TOTAL Estimated Revenues	390,573		433,885
TOTAL Estimated Revenues And Other Sources	390,573		433,885

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	19,000	FX1999N	18,680
App-Home And Community Services	283,740	FX8999N	329,500
App - Employee Benefits	1,450	FX9199N	1,713
App - Debt Service	86,383	FX9899N	83,992
TOTAL Appropriations	390,573		433,885
TOTAL Appropriations And Other Uses	390,573		433,885

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	144,332	G200	19,440
TOTAL Cash	144,332		19,440
Sewer Rents Receivable	104,518	G360	105,296
TOTAL Other Receivables (net)	104,518		105,296
Due From Other Governments	10,039	G440	184,930
TOTAL Due From Other Governments	10,039		184,930
TOTAL Assets and Deferred Outflows of Resources	258,889		309,666

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accrued Liabilities	1,006	G601	834
TOTAL Accrued Liabilities	1,006		834
Due To Other Funds	7,494	G630	57,494
TOTAL Due To Other Funds	7,494		57,494
Due To Other Governments	104,518	G631	105,296
TOTAL Due To Other Governments	104,518		105,296
TOTAL Liabilities	113,018		163,624
Fund Balance			
Assigned Unappropriated Fund Balance	145,871	G915	146,042
TOTAL Assigned Fund Balance	145,871		146,042
TOTAL Fund Balance	145,871		146,042
TOTAL Liabilities, Deferred Inflows And Fund Balance	258,889		309,666

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sewer Serv Other Govts	70,165	G2374	72,000
Debt Service, Other Govts	95,185	G2392	102,456
TOTAL Intergovernmental Charges	165,350		174,456
Interest And Earnings	1	G2401	
TOTAL Use of Money And Property	1		0
TOTAL Revenues	165,351		174,456
Interfund Transfers	400,000	G5031	
TOTAL Interfund Transfers	400,000		0
TOTAL Other Sources	400,000		0
TOTAL Detail Revenues And Other Sources	565,351		174,456

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Sewer Administration, Pers Serv	58,012	G81101	60,598
TOTAL Sewer Administration	58,012		60,598
TOTAL Home And Community Services	58,012		60,598
State Retirement, Empl Bnfts	6,079	G90108	4,832
Social Security , Empl Bnfts	4,509	G90308	4,699
Hospital & Medical (dental) Ins, Empl Bnft	1,610	G90608	1,698
TOTAL Employee Benefits	12,198		11,229
Debt Principal, Serial Bonds	75,000	G97106	75,000
Debt Principal, Bond Anticipation Notes	400,000	G97306	13,000
TOTAL Debt Principal	475,000		88,000
Debt Interest, Serial Bonds	17,831	G97107	14,456
Debt Interest, Bond Anticipation Notes	2,354	G97307	
TOTAL Debt Interest	20,185		14,456
TOTAL Expenditures	565,395		174,283
TOTAL Detail Expenditures And Other Uses	565,395		174,283

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,052	G8021	145,871
Prior Period Adj -Increase In Fund Balance	128,863	G8012	
Restated Fund Balance - Beg of Year	145,915	G8022	145,871
ADD - REVENUES AND OTHER SOURCES	565,351		174,456
DEDUCT - EXPENDITURES AND OTHER USES	565,395		174,283
Fund Balance - End of Year	145,871	G8029	146,044

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev-Intergovernmental Charges	175,688	G2399N	182,552
TOTAL Estimated Revenues	175,688		182,552
TOTAL Estimated Revenues And Other Sources	175,688		182,552

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Home And Community Services	61,070	G8999N	66,506
App - Employee Benefits	12,093	G9199N	12,575
App - Debt Service	102,525	G9899N	103,471
TOTAL Appropriations	175,688		182,552
TOTAL Appropriations And Other Uses	175,688		182,552

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	178,728	H201	290,983
TOTAL Cash	178,728		290,983
Accounts Receivable	37,348	H380	
TOTAL Other Receivables (net)	37,348		0
Due From Other Funds	258,675	H391	263,084
TOTAL Due From Other Funds	258,675		263,084
Due From Other Governments	636,369	H440	
TOTAL Due From Other Governments	636,369		0
TOTAL Assets and Deferred Outflows of Resources	1,111,120		554,067

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	66,981	H600	
TOTAL Accounts Payable	66,981		0
Bond Anticipation Notes Payable	1,079,905	H626	1,351,529
TOTAL Notes Payable	1,079,905		1,351,529
Due To Other Funds	215,872	H630	260,729
TOTAL Due To Other Funds	215,872		260,729
TOTAL Liabilities	1,362,758		1,612,258
Fund Balance			
Unassigned Fund Balance	-251,638	H917	-1,058,190
TOTAL Unassigned Fund Balance	-251,638		-1,058,190
TOTAL Fund Balance	-251,638		-1,058,190
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,111,120		554,068

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	65	H2401	64
TOTAL Use of Money And Property	65		64
St Aid-Capital Projects	32,207	H3097	146,792
TOTAL State Aid	32,207		146,792
TOTAL Revenues	32,272		146,856
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
Bans Redeemed From Appropriations	488,083	H5731	142,084
TOTAL Proceeds of Obligations	488,083		142,084
TOTAL Other Sources	488,083		142,084
TOTAL Detail Revenues And Other Sources	520,355		288,940

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Maint of Streets, Equip & Cap Outlay		H51102	
TOTAL Maint of Streets	0		0
Machinery, Equip & Cap Outlay		H51302	
TOTAL Machinery	0		0
TOTAL Transportation	0		0
Sanitary Sewers, Equip & Cap Outlay		H81202	413,708
TOTAL Sanitary Sewers	0		413,708
Refuse & Garbage, Equip & Cap Outlay	55,000	H81602	
TOTAL Refuse & Garbage	55,000		0
Water Trans & Distrib, Equip & Cap Outlay	166,721	H83402	29,810
TOTAL Water Trans & Distrib	166,721		29,810
TOTAL Home And Community Services	221,721		443,518
TOTAL Expenditures	221,721		443,518
Transfers, Other Funds	400,000	H99019	15,604
TOTAL Operating Transfers	400,000		15,604
TOTAL Other Uses	400,000		15,604
TOTAL Detail Expenditures And Other Uses	621,721		459,122

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-58,155	H8021	-251,639
Prior Period Adj -Decrease In Fund Balance	92,118	H8015	636,369
Restated Fund Balance - Beg of Year	-150,273	H8022	-888,008
ADD - REVENUES AND OTHER SOURCES	520,355		288,940
DEDUCT - EXPENDITURES AND OTHER USES	621,721		459,122
Fund Balance - End of Year	-251,639	H8029	-1,058,190

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
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	186,909
TOTAL Other	186,909		186,909
TOTAL Assets and Deferred Outflows of Resources	8,073,608		8,073,608

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,073,608	K159	8,073,608
TOTAL Investments in Non-Current Government Assets	8,073,608		8,073,608
TOTAL Fund Balance	8,073,608		8,073,608
TOTAL	8,073,608		8,073,608

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	15,121	TA200	5,173
TOTAL Cash	15,121		5,173
Due From Other Funds	167	TA391	167
TOTAL Due From Other Funds	167		167
TOTAL Assets and Deferred Outflows of Resources	15,288		5,340

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	2,652	TA630	2,641
TOTAL Due To Other Funds	2,652		2,641
Bail Deposits	5,500	TA35	
Taxes Collect Other Govts	2,654	TA39	2,613
Other Funds (specify)	4,482	TA85	74
TOTAL Agency Liabilities	12,636		2,687
TOTAL Liabilities	15,288		5,328
TOTAL Liabilities, Deferred Inflows And Fund Balance	15,288		5,328

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	1,071,336	W129	850,100
TOTAL Provision To Be Made In Future Budgets	1,071,336		850,100
TOTAL Assets and Deferred Outflows of Resources	1,071,336		850,100

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	213,337	W638	213,337
Compensated Absences	71,084	W687	64,848
TOTAL Other Liabilities	284,421		278,185
Bonds Payable	755,000	W628	540,000
TOTAL Bond And Long Term Liabilities	755,000		540,000
Deferred Inflows of Resources - Pensions	31,915	W697	31,915
TOTAL Deferred Inflows of Resources	31,915		31,915
TOTAL Liabilities	1,071,336		850,100
TOTAL Liabilities	1,071,336		850,100

VILLAGE OF Pawling
Statement of Indebtedness
For the Fiscal Year Ending 2017

8/21/2017

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
2017	BAN E	EFC CWSRF 2015A			05/31/2017	09/24/2018	0.00%		\$413,708	\$0			\$0		\$413,708
2016	BAN E	EFC DWSRF 2015A			05/05/2016	07/23/2018	12.00%		\$96,453	\$96,453	\$0	\$0	\$0		\$96,453
2016	BAN E	EFC CWSRF 2015A			09/24/2015	09/24/2018	12.00%		\$636,369	\$636,369	\$13,000	\$0	\$0		\$623,369
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$413,708	\$732,821	\$13,000	\$0	\$0	\$0	\$1,133,529
2011	BOND E	Water-EFC			03/17/2011	07/15/2017	3.50%		\$140,000	\$40,000	\$20,000	\$0	\$0		\$20,000
2004	BOND E	Sewer			06/01/2003	06/01/2023	1.85%		\$450,000	\$60,000	\$30,000	\$0	\$0		\$30,000
2011	BOND E	Water EFC			06/24/2010	10/15/2019	3.97%		\$420,000	\$180,000	\$45,000	\$0	\$0		\$135,000
2006	BOND E	Sewer/Bond			05/04/2006	05/01/2021	4.79%		\$600,000	\$245,000	\$45,000	\$0	\$0		\$200,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$525,000	\$140,000	\$0	\$0	\$0	\$385,000
2014	BAN N	Microsurfacing & Machinery			12/10/2013	12/09/2017	1.25%		\$271,000	\$70,084	\$70,084	\$0	\$0		\$0
2015	BAN N	Village Improvement			01/28/2015	01/27/2018	1.50%		\$90,000	\$72,000	\$18,000	\$0	\$0		\$54,000
2016	BAN N	Garbage Truck			05/23/2016	05/22/2018	1.38%		\$58,000	\$58,000	\$11,600	\$0	\$0		\$46,400
2016	BAN N	Water Main/Road Resurf			11/19/2015	11/18/2018	1.39%		\$147,000	\$147,000	\$29,400	\$0	\$0		\$117,600
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$347,084	\$129,084	\$0	\$0	\$0	\$218,000
2008	BOND N	General Village Improvements			08/01/2007	05/31/2018	4.60%		\$408,000	\$100,000	\$50,000	\$0	\$0		\$50,000
2012	BOND N	Village Improv. Bond			07/15/2011	05/31/2021	3.50%		\$215,000	\$130,000	\$25,000	\$0	\$0		\$105,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$230,000	\$75,000	\$0	\$0	\$0	\$155,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$413,708	\$1,834,905	\$357,084	\$0	\$0	\$0	\$1,891,529

VILLAGE OF Pawling
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$1,594,928.00
Time Deposits	9Z2021	
Total		\$1,595,028.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,834,975.00
Total		\$2,084,975.00
 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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0020	\$142,262	\$0	\$0	\$142,262
****-0040	\$69,576	\$0	\$0	\$69,576
****-0050	\$41,244	\$0	\$0	\$41,244
****-0060	\$345,647	\$0	\$0	\$345,647
****-0221	\$19,350	\$90	\$0	\$19,440
****-0231	\$213,939	\$0	\$0	\$213,939
****-0251	\$4,788	\$0	\$624	\$4,164
****-0265	\$3,283	\$0	\$797	\$2,486
****-0430	\$0	\$0	\$0	\$0
****-0581	\$74	\$0	\$0	\$74
****-0841	\$0	\$0	\$0	\$0
****-0945	\$149,629	\$0	\$0	\$149,629
****-1898	\$2,613	\$0	\$0	\$2,613
****-2271	\$249,736	\$3	\$0	\$249,739
****-2743	\$82,317	\$0	\$0	\$82,317
****-4693	\$1,101	\$0	\$2,472	(\$1,371)
****-5956	\$214,330	\$0	\$0	\$214,330
****-6627	\$16,062	\$0	\$0	\$16,062
****-6760	\$0	\$0	\$0	\$0
****-7072	\$26,867	\$0	\$0	\$26,867
****-7080	\$12,109	\$0	\$0	\$12,109
Total Adjusted Bank Balance				\$1,591,127
Petty Cash				\$100.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$1,591,227
Total Cash Balance All Funds				9ZCASHB * \$1,591,228

* Must be equal

VILLAGE OF Pawling
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

Total Full Time Employees:		9			
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	\$43,925.00	8	1	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$37,178.00	9	15	
90408	Worker's Compensation Insurance	\$16,093.00	9	15	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$162,586.00	6	1	2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$259,782.00			
Computed Total From Financial Section (comparative purposes only)		\$259,782.00			

VILLAGE OF Pawling
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,231	3,200	gallons	
Diesel Fuel	\$1,490	800	gallons	
Fuel Oil	\$9,520	5,621	gallons	
Natural Gas			cubic feet	
Electricity	\$80,474	621,333	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Pawling
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

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 05/31/2017, 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 05/31/2017 and filed by means of electronic data transmission.

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

(845) 567-9000
Telephone Number

08/21/2017
Date of Certification

Elizabeth Shedd
Name

Treasurer
Title

9 Memorial Avenue, Pawling NY
Official Address

(845) 855-1122
Official Telephone Number

VILLAGE OF Pawling
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 rent and capital project adjusted in PY

(FX) WATER

Adjustment Reason

Account Code FX8012 adjust deferred revenue carrying from years prior

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 CWSRF S/H/B EXPENSE NOT DFOG