

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 05/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (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 2018 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 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	4,165	A200	4,164
Cash In Time Deposits	702,984	A201	894,268
Petty Cash	100	A210	100
TOTAL Cash	707,249		898,532
Accounts Receivable	16,416	A380	17,151
TOTAL Other Receivables (net)	16,416		17,151
Due From State And Federal Government	5,395	A410	
TOTAL State And Federal Aid Receivables	5,395		0
Due From Other Funds	114,701	A391	54,979
TOTAL Due From Other Funds	114,701		54,979
Due From Other Governments	26,467	A440	25,049
TOTAL Due From Other Governments	26,467		25,049
Cash In Time Deposits Special Reserves		A231	
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	870,228		995,711

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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	85,882	A600	112,287
TOTAL Accounts Payable	85,882		112,287
Accrued Liabilities	5,371	A601	17,116
TOTAL Accrued Liabilities	5,371		17,116
Due To Other Funds	67,797	A630	
TOTAL Due To Other Funds	67,797		0
TOTAL Liabilities	159,050		129,403
Deferred Inflows of Resources			
Deferred Inflow of Resources	10,185	A691	25,185
TOTAL Deferred Inflows of Resources	10,185		25,185
TOTAL Deferred Inflows of Resources	10,185		25,185
Fund Balance			
Assigned Appropriated Fund Balance	33,562	A914	112,500
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	33,562		112,500
Unassigned Fund Balance	667,431	A917	728,623
TOTAL Unassigned Fund Balance	667,431		728,623
TOTAL Fund Balance	700,993		841,123
TOTAL Liabilities, Deferred Inflows And Fund Balance	870,228		995,711

VILLAGE OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,215,000	A1001	1,239,000
TOTAL Real Property Taxes	1,215,000		1,239,000
Interest & Penalties On Real Prop Taxes	10,837	A1090	9,493
TOTAL Real Property Tax Items	10,837		9,493
Non Prop Tax Dist By County	73,187	A1120	86,194
Franchises	22,344	A1170	20,659
TOTAL Non Property Tax Items	95,531		106,853
Personnel Fees	29,731	A1260	30,999
Fire Inspection Fees	1,342	A1540	5,217
Vital Statistics Fees	800	A1603	290
Other Culture & Recreation Income	74	A2089	
Zoning Fees	550	A2110	250
Planning Board Fees	3,000	A2115	6,500
TOTAL Departmental Income	35,497		43,256
Transportation Services, Other Govts	3,758	A2300	3,737
TOTAL Intergovernmental Charges	3,758		3,737
Interest And Earnings	990	A2401	1,529
Rental of Real Property	11,467	A2410	11,666
Rental of Real Property, Other Govts	24,456	A2412	24,456
TOTAL Use of Money And Property	36,913		37,651
Games of Chance	25	A2530	
Bingo Licenses	75	A2540	
Building And Alteration Permits	29,364	A2555	42,270
Permits, Other	65	A2590	75
TOTAL Licenses And Permits	29,529		42,345
Fines And Forfeited Bail	11,455	A2610	11,509
TOTAL Fines And Forfeitures	11,455		11,509
Insurance Recoveries	5,222	A2680	328
TOTAL Sale of Property And Compensation For Loss	5,222		328
Refunds of Prior Year's Expenditures	345	A2701	66
Unclassified (specify)	2,229	A2770	419
TOTAL Miscellaneous Local Sources	2,574		485
St Aid, Revenue Sharing	10,805	A3001	10,805
St Aid, Mortgage Tax	17,462	A3005	13,610
St Aid - Other (specify)	4,592	A3089	
St Aid, Consolidated Highway Aid	71,413	A3501	
St Aid, Other Transportation	5,395	A3589	
TOTAL State Aid	109,667		24,415
Federal Aid - Other	32,371	A4089	
TOTAL Federal Aid	32,371		0
TOTAL Revenues	1,588,354		1,519,072

VILLAGE OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Interfund Transfers	10,146	A5031	10,000
TOTAL Interfund Transfers	10,146		10,000
TOTAL Other Sources	10,146		10,000
TOTAL Detail Revenues And Other Sources	1,598,500		1,529,072

VILLAGE OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	15,922	A10101	18,999
Legislative Board, Contr Expend	400	A10104	
TOTAL Legislative Board	16,322		18,999
Municipal Court, Pers Serv	33,210	A11101	34,529
Municipal Court, Contr Expend	9,615	A11104	13,495
TOTAL Municipal Court	42,825		48,024
Mayor, Pers Serv	10,300	A12101	11,000
Mayor, Contr Expend	350	A12104	131
TOTAL Mayor	10,650		11,131
Treasurer, Pers Serv	43,004	A13251	45,604
Treasurer, Contr Expend	7,318	A13254	7,150
TOTAL Treasurer	50,322		52,754
Purchasing, Contr Expend	2,310	A13454	2,517
TOTAL Purchasing	2,310		2,517
Tax Advertising, Contr Expend	884	A13624	926
TOTAL Tax Advertising	884		926
Clerk,pers Serv	61,497	A14101	64,282
Clerk,contr Expend	289	A14104	478
TOTAL Clerk	61,786		64,760
Law, Contr Expend	64,074	A14204	87,514
TOTAL Law	64,074		87,514
Buildings, Contr Expend	79,503	A16204	44,292
TOTAL Buildings	79,503		44,292
Central Print & Mail,contr Expend	2,785	A16704	5,073
TOTAL Central Print & Mail	2,785		5,073
Central Data Process, Contr Expend	20,688	A16804	17,874
TOTAL Central Data Process	20,688		17,874
Unallocated Insurance, Contr Expend	17,731	A19104	17,669
TOTAL Unallocated Insurance	17,731		17,669
Municipal Assn Dues, Contr Expend	2,529	A19204	2,919
TOTAL Municipal Assn Dues	2,529		2,919
TOTAL General Government Support	372,409		374,452
Police, Pers Serv	3,120	A31201	3,156
Police, Contr Expend	200,464	A31204	196,041
TOTAL Police	203,584		199,197
On-Street Parking, Pers Serv	12,518	A33201	12,766
On-Street Parking, Contr Expend	873	A33204	376
TOTAL On-Street Parking	13,391		13,142
Safety Inspection, Pers Serv	35,132	A36201	27,492
Safety Inspection, Contr Expend	4,485	A36204	5,331
TOTAL Safety Inspection	39,617		32,823
TOTAL Public Safety	256,592		245,162
Registrar of Vital Statistics, Pers Serv		A40201	

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Registrar of Vital Stat Contr Expend	800	A40204	290
TOTAL Registrar of Vital Stat Contr Expend	800		290
TOTAL Health	800		290
Maint of Streets, Pers Serv	90,356	A51101	94,577
Maint of Streets, Equip & Cap Outlay		A51102	17,700
Maint of Streets, Contr Expend	24,962	A51104	31,668
TOTAL Maint of Streets	115,318		143,945
Perm Improve Highway, Equip & Cap Outlay	62,512	A51122	
TOTAL Perm Improve Highway	62,512		0
Garage, Pers Serv	48,276	A51321	41,493
Garage, Equip & Cap Outlay		A51322	6,000
Garage, Contr Expend	58,653	A51324	45,974
TOTAL Garage	106,929		93,467
Snow Removal, Pers Serv	23,113	A51421	14,713
Snow Removal, Equip & Cap Outlay		A51422	5,135
Snow Removal, Contr Expend	69,895	A51424	33,939
TOTAL Snow Removal	93,008		53,787
Street Lighting, Contr Expend	37,259	A51824	39,230
TOTAL Street Lighting	37,259		39,230
Sidewalks, Contr Expend	56,450	A54104	70,253
TOTAL Sidewalks	56,450		70,253
TOTAL Transportation	471,476		400,682
Parks, Contr Expend	5,495	A71104	3,684
TOTAL Parks	5,495		3,684
Celebrations, Contr Expend	5,255	A75504	615
TOTAL Celebrations	5,255		615
TOTAL Culture And Recreation	10,750		4,299
Zoning, Pers Serv		A80101	144
Zoning, Contr Expend	5,081	A80104	1,985
TOTAL Zoning	5,081		2,129
Planning, Pers Serv		A80201	5,795
Planning, Contr Expend	8,121	A80204	2,025
TOTAL Planning	8,121		7,820
Street Cleaning, Pers Serv	823	A81701	554
Street Cleaning, Contr Expend	7,654	A81704	2,979
TOTAL Street Cleaning	8,477		3,533
Comm Beautification, Contr Expend	1,960	A85104	3,193
TOTAL Comm Beautification	1,960		3,193
Drainage, Contr Expend	4,253	A85404	9,820
TOTAL Drainage	4,253		9,820
TOTAL Home And Community Services	27,892		26,495
State Retirement System	32,292	A90108	41,170
Social Security, Employer Cont	28,763	A90308	28,604
Worker's Compensation, Empl Bnfts	21,457	A90408	30,000

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	160,797	A90608	169,784
TOTAL Employee Benefits	243,309		269,558
Debt Principal, Serial Bonds	75,000	A97106	25,000
Debt Principal, Bond Anticipation Notes	33,700	A97306	33,700
TOTAL Debt Principal	108,700		58,700
Debt Interest, Serial Bonds	4,619	A97107	2,531
Debt Interest, Bond Anticipation Notes	1,613	A97307	1,154
TOTAL Debt Interest	6,232		3,685
TOTAL Expenditures	1,498,160		1,383,323
TOTAL Detail Expenditures And Other Uses	1,498,160		1,383,323

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	600,655	A8021	700,993
Prior Period Adj -Decrease In Fund Balance	2	A8015	5,619
Restated Fund Balance - Beg of Year	600,653	A8022	695,374
ADD - REVENUES AND OTHER SOURCES	1,598,500		1,529,072
DEDUCT - EXPENDITURES AND OTHER USES	1,498,160		1,383,323
Fund Balance - End of Year	700,993	A8029	841,123

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,239,000	A1049N	1,245,236
Est Rev - Real Property Tax Items	9,500	A1099N	9,000
Est Rev - Non Property Tax Items	80,000	A1199N	80,000
Est Rev - Departmental Income	39,550	A1299N	42,350
Est Rev - Intergovernmental Charges	12,500	A2399N	13,735
Est Rev - Use of Money And Property	36,872	A2499N	37,723
Est Rev - Licenses And Permits	20,550	A2599N	30,050
Est Rev - Fines And Forfeitures	11,000	A2649N	11,000
Est Rev - Sale of Prop And Comp For Loss	20	A2699N	
Est Rev - Miscellaneous Local Sources	5	A2799N	50
Est Rev - State Aid	97,805	A3099N	87,698
TOTAL Estimated Revenues	1,546,802		1,556,842
Appropriated Fund Balance	33,562	A599N	112,500
TOTAL Estimated Other Sources	33,562		112,500
TOTAL Estimated Revenues And Other Sources	1,580,364		1,669,342

VILLAGE OF Pawling
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	400,706	A1999N	426,932
App - Public Safety	259,530	A3999N	306,740
App - Health	550	A4999N	150
App - Transportation	516,625	A5999N	543,167
App - Economic Assistance And Opportunity		A6999N	1,500
App - Culture And Recreation	7,000	A7999N	12,732
App - Home And Community Services	59,809	A8999N	39,114
App - Employee Benefits	273,755	A9199N	277,418
App - Debt Service	62,389	A9899N	61,589
TOTAL Appropriations	1,580,364		1,669,342
TOTAL Appropriations And Other Uses	1,580,364		1,669,342

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Balance Sheet

Code Description	2018	EdpCode	2019
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Balance Sheet

Code Description	2018	EdpCode	2019
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Results of Operation

Code Description	2018	EdpCode	2019
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Results of Operation

Code Description	2018	EdpCode	2019
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
Fund Balance - End of Year		CD8029	

VILLAGE OF Pawling
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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	215,022	CL201	221,913
TOTAL Cash	215,022		221,913
Accounts Receivable	28,381	CL380	30,743
TOTAL Other Receivables (net)	28,381		30,743
Due From Other Funds	13,077	CL391	
TOTAL Due From Other Funds	13,077		0
TOTAL Assets and Deferred Outflows of Resources	256,480		252,656

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	15,876	CL600	14,275
TOTAL Accounts Payable	15,876		14,275
Accrued Liabilities	1,304	CL601	3,116
TOTAL Accrued Liabilities	1,304		3,116
Due To Other Funds	47	CL630	1,500
TOTAL Due To Other Funds	47		1,500
TOTAL Liabilities	17,227		18,891
Deferred Inflows of Resources			
Deferred Inflow of Resources	97,792	CL691	105,560
TOTAL Deferred Inflows of Resources	97,792		105,560
TOTAL Deferred Inflows of Resources	97,792		105,560
Fund Balance			
Assigned Appropriated Fund Balance	8,600	CL914	8,600
Assigned Unappropriated Fund Balance	132,861	CL915	119,605
TOTAL Assigned Fund Balance	141,461		128,205
TOTAL Fund Balance	141,461		128,205
TOTAL Liabilities, Deferred Inflows And Fund Balance	256,480		252,656

VILLAGE OF Pawling
Annual Update Document
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Refuse & Garbage Charges	165,954	CL2130	171,936
TOTAL Departmental Income	165,954		171,936
Interest And Earnings	140	CL2401	255
TOTAL Use of Money And Property	140		255
TOTAL Revenues	166,094		172,191
Interfund Transfers	3,000	CL5031	
TOTAL Interfund Transfers	3,000		0
TOTAL Other Sources	3,000		0
TOTAL Detail Revenues And Other Sources	169,094		172,191

VILLAGE OF Pawling
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Refuse & Garbage, Pers Serv	59,180	CL81601	57,503
Refuse & Garbage, Contr Expend	84,690	CL81604	100,351
TOTAL Refuse & Garbage	143,870		157,854
TOTAL Home And Community Services	143,870		157,854
State Retirement Empl Bnfts	7,842	CL90108	9,999
Social Security Empl Bnfts	4,500	CL90308	4,373
TOTAL Employee Benefits	12,342		14,372
Bond Anticipation Notes, Principal	11,600	CL97306	11,600
TOTAL Debt Principal	11,600		11,600
Debt Interest, Bond Anticipation Notes	657	CL97307	694
TOTAL Debt Interest	657		694
TOTAL Expenditures	168,469		184,520
TOTAL Detail Expenditures And Other Uses	168,469		184,520

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(CL) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	140,834	CL8021	141,461
Prior Period Adj -Increase In Fund Balance	2	CL8012	
Prior Period Adj -Decrease In Fund Balance		CL8015	927
Restated Fund Balance - Beg of Year	140,836	CL8022	140,534
ADD - REVENUES AND OTHER SOURCES	169,094		172,191
DEDUCT - EXPENDITURES AND OTHER USES	168,469		184,520
Fund Balance - End of Year	141,461	CL8029	128,205

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(CP) PARKING AUTHORITY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	64,707	CP200	1,069
Cash In Time Deposits		CP201	49,351
TOTAL Cash	64,707		50,420
Cash Special Reserves	44,001	CP230	35,876
TOTAL Restricted Assets	44,001		35,876
TOTAL Assets and Deferred Outflows of Resources	108,708		86,296

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(CP) PARKING AUTHORITY

Balance Sheet

Code Description	2018	EdpCode	2019
Accrued Liabilities	3,911	CP601	1,817
TOTAL Accrued Liabilities	3,911		1,817
Due To Other Governments	2,852	CP631	2,693
TOTAL Due To Other Governments	2,852		2,693
TOTAL Liabilities	6,763		4,510
Fund Balance			
Capital Reserve	44,001	CP878	35,876
TOTAL Restricted Fund Balance	44,001		35,876
Assigned Appropriated Fund Balance		CP914	
Assigned Unappropriated Fund Balance	57,944	CP915	45,910
TOTAL Assigned Fund Balance	57,944		45,910
TOTAL Fund Balance	101,945		81,786
TOTAL Liabilities, Deferred Inflows And Fund Balance	108,708		86,296

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(CP) PARKING AUTHORITY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Parking Lots And Garages-No Tax	68,432	CP1721	63,217
TOTAL Departmental Income	68,432		63,217
Interest And Earnings	1	CP2401	107
TOTAL Use of Money And Property	1		107
TOTAL Revenues	68,433		63,324
TOTAL Detail Revenues And Other Sources	68,433		63,324

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(CP) PARKING AUTHORITY

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration-Contractual	13,922	CP17104	18,160
TOTAL Administration-Contractual	13,922		18,160
Judgement And Claims, Contr Expend		CP19304	512
TOTAL Judgement And Claims	0		512
TOTAL General Government Support	13,922		18,672
Off Street Parking, Equip & Cap Outlay		CP56502	22,585
Off-Street Parking, Cont Expend	35,367	CP56504	32,229
TOTAL Off-Street Parking	35,367		54,814
TOTAL Transportation	35,367		54,814
TOTAL Expenditures	49,289		73,486
Transfers, Other Funds	10,146	CP99019	10,000
TOTAL Operating Transfers	10,146		10,000
TOTAL Other Uses	10,146		10,000
TOTAL Detail Expenditures And Other Uses	59,435		83,486

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(CP) PARKING AUTHORITY

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	94,500	CP8021	101,945
Prior Period Adj -Increase In Fund Balance		CP8012	3
Prior Period Adj -Decrease In Fund Balance	1,553	CP8015	
Restated Fund Balance - Beg of Year	92,947	CP8022	101,948
ADD - REVENUES AND OTHER SOURCES	68,433		63,324
DEDUCT - EXPENDITURES AND OTHER USES	59,435		83,486
Fund Balance - End of Year	101,945	CP8029	81,786

VILLAGE OF Pawling
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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	508,694	FX201	584,057
TOTAL Cash	508,694		584,057
Water Rents Receivable	48,334	FX350	50,239
Accounts Receivable		FX380	
TOTAL Other Receivables (net)	48,334		50,239
TOTAL Assets and Deferred Outflows of Resources	557,028		634,296

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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	33,471	FX600	52,433
TOTAL Accounts Payable	33,471		52,433
Accrued Liabilities	154	FX601	190
TOTAL Accrued Liabilities	154		190
Due To Other Funds	93,716	FX630	3,500
TOTAL Due To Other Funds	93,716		3,500
TOTAL Liabilities	127,341		56,123
Fund Balance			
Assigned Appropriated Fund Balance	61,278	FX914	61,278
Assigned Unappropriated Fund Balance	368,409	FX915	516,895
TOTAL Assigned Fund Balance	429,687		578,173
TOTAL Fund Balance	429,687		578,173
TOTAL Liabilities, Deferred Inflows And Fund Balance	557,028		634,296

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For the Fiscal Year Ending 2019

(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Metered Water Sales	358,252	FX2140	350,936
Water Service Charges	500	FX2144	
TOTAL Departmental Income	358,752		350,936
Interest And Earnings	346	FX2401	709
TOTAL Use of Money And Property	346		709
Refunds of Prior Year's Expenditures		FX2701	610
TOTAL Miscellaneous Local Sources	0		610
TOTAL Revenues	359,098		352,255
Interfund Transfers	41,290	FX5031	93,715
TOTAL Interfund Transfers	41,290		93,715
TOTAL Other Sources	41,290		93,715
TOTAL Detail Revenues And Other Sources	400,388		445,970

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Law, Pers Serv		FX14201	7,822
TOTAL Law	0		7,822
Unallocated Insurance, Contr Expend	8,285	FX19104	8,257
TOTAL Unallocated Insurance	8,285		8,257
Judgements And Claims, Contr Expend		FX19304	500
TOTAL Judgements And Claims	0		500
TOTAL General Government Support	8,285		16,579
Water Administration, Contr Expend	91,557	FX83104	63,604
TOTAL Water Administration	91,557		63,604
Source Supply Pwr & Pump, Contr Expend	115,769	FX83204	115,156
TOTAL Source Supply Pwr & Pump	115,769		115,156
Water Trans & Distrib, Pers Serv	4,266	FX83401	3,558
Water Trans & Distrib, Contr Expend	12,054	FX83404	28,425
TOTAL Water Trans & Distrib	16,320		31,983
TOTAL Home And Community Services	223,646		210,743
State Retirement, Empl Bnfts	923	FX90108	1,176
Social Security, Empl Bnfts	324	FX90308	270
TOTAL Employee Benefits	1,247		1,446
Debt Principal, Serial Bonds	65,000	FX97106	45,000
Debt Principal, Bond Anticipation Notes	15,700	FX97306	15,700
TOTAL Debt Principal	80,700		60,700
Debt Interest, Serial Bonds	2,599	FX97107	1,480
Debt Interest, Bond Anticipation Notes	760	FX97307	6,203
TOTAL Debt Interest	3,359		7,683
TOTAL Expenditures	317,237		297,151
TOTAL Detail Expenditures And Other Uses	317,237		297,151

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	346,536	FX8021	429,687
Prior Period Adj -Increase In Fund Balance		FX8012	
Prior Period Adj -Decrease In Fund Balance		FX8015	333
Restated Fund Balance - Beg of Year	346,536	FX8022	429,354
ADD - REVENUES AND OTHER SOURCES	400,388		445,970
DEDUCT - EXPENDITURES AND OTHER USES	317,237		297,151
Fund Balance - End of Year	429,687	FX8029	578,173

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	350,000	FX1299N	353,000
Est Rev - Use of Money And Property	250	FX2499N	450
TOTAL Estimated Revenues	350,250		353,450
Appropriated Fund Balance	61,278	FX599N	153,400
TOTAL Estimated Other Sources	61,278		153,400
TOTAL Estimated Revenues And Other Sources	411,528		506,850

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	43,432	FX1999N	46,854
App - Home And Community Services	298,200	FX8999N	289,512
App - Employee Benefits	1,605	FX9199N	1,680
App - Debt Service	68,291	FX9899N	168,804
TOTAL Appropriations	411,528		506,850
TOTAL Appropriations And Other Uses	411,528		506,850

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	19,792	G200	
Cash In Time Deposits		G201	12,178
TOTAL Cash	19,792		12,178
Sewer Rents Receivable	93,037	G360	94,149
TOTAL Other Receivables (net)	93,037		94,149
Due From Other Governments	5,717	G440	5,884
TOTAL Due From Other Governments	5,717		5,884
TOTAL Assets and Deferred Outflows of Resources	118,546		112,211

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accrued Liabilities	844	G601	2,595
TOTAL Accrued Liabilities	844		2,595
Due To Other Funds	7,494	G630	
TOTAL Due To Other Funds	7,494		0
Due To Other Governments	93,037	G631	94,149
TOTAL Due To Other Governments	93,037		94,149
TOTAL Liabilities	101,375		96,744
Fund Balance			
Assigned Unappropriated Fund Balance	17,171	G915	15,467
TOTAL Assigned Fund Balance	17,171		15,467
TOTAL Fund Balance	17,171		15,467
TOTAL Liabilities, Deferred Inflows And Fund Balance	118,546		112,211

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sewer Serv Other Govts	78,944	G2374	84,547
Debt Service, Other Govts	86,044	G2392	57,556
TOTAL Intergovernmental Charges	164,988		142,103
Interest And Earnings		G2401	47
TOTAL Use of Money And Property	0		47
TOTAL Revenues	164,988		142,150
TOTAL Detail Revenues And Other Sources	164,988		142,150

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sewer Administration, Pers Serv	66,791	G81101	71,389
TOTAL Sewer Administration	66,791		71,389
TOTAL Home And Community Services	66,791		71,389
State Retirement, Empl Bnfts	5,074	G90108	6,470
Social Security , Empl Bnfts	5,200	G90308	5,573
Hospital & Medical (dental) Ins, Empl Bnft	1,889	G90608	2,030
TOTAL Employee Benefits	12,163		14,073
Debt Principal, Serial Bonds	75,000	G97106	50,000
TOTAL Debt Principal	75,000		50,000
Debt Interest, Serial Bonds	11,044	G97107	7,556
TOTAL Debt Interest	11,044		7,556
TOTAL Expenditures	164,998		143,018
TOTAL Detail Expenditures And Other Uses	164,998		143,018

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	146,044	G8021	17,171
Prior Period Adj -Decrease In Fund Balance	128,863	G8015	836
Restated Fund Balance - Beg of Year	17,181	G8022	16,335
ADD - REVENUES AND OTHER SOURCES	164,988		142,150
DEDUCT - EXPENDITURES AND OTHER USES	164,998		143,018
Fund Balance - End of Year	17,171	G8029	15,467

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Intergovernmental Charges	140,499	G2399N	342,355
TOTAL Estimated Revenues	140,499		342,355
TOTAL Estimated Revenues And Other Sources	140,499		342,355

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	70,026	G8999N	73,134
App - Employee Benefits	12,916	G9199N	13,494
App - Debt Service	57,557	G9899N	255,727
TOTAL Appropriations	140,499		342,355
TOTAL Appropriations And Other Uses	140,499		342,355

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	418,152	H201	356,683
TOTAL Cash	418,152		356,683
Due From Other Funds	200,674	H391	
TOTAL Due From Other Funds	200,674		0
TOTAL Assets and Deferred Outflows of Resources	618,826		356,683

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	7,575	H600	86,218
TOTAL Accounts Payable	7,575		86,218
Bond Anticipation Notes Payable	603,453	H626	8,563,894
TOTAL Notes Payable	603,453		8,563,894
Due To Other Funds	156,925	H630	49,967
TOTAL Due To Other Funds	156,925		49,967
TOTAL Liabilities	767,953		8,700,079
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-149,127	H917	-8,343,396
TOTAL Unassigned Fund Balance	-149,127		-8,343,396
TOTAL Fund Balance	-149,127		-8,343,396
TOTAL Liabilities, Deferred Inflows And Fund Balance	618,826		356,683

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	48	H2401	161
TOTAL Use of Money And Property	48		161
St Aid, Sewer Cap Proj	2,081,807	H3990	64,443
St Aid-Water Cap Proj	114,099	H3991	138,174
TOTAL State Aid	2,195,906		202,617
TOTAL Revenues	2,195,954		202,778
Bans Redeemed From Appropriations	61,000	H5731	61,000
TOTAL Proceeds of Obligations	61,000		61,000
TOTAL Other Sources	61,000		61,000
TOTAL Detail Revenues And Other Sources	2,256,954		263,778

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sanitary Sewers, Equip & Cap Outlay	1,094,730	H81202	936,155
TOTAL Sanitary Sewers	1,094,730		936,155
Sewage Treat Disp, Equip & Cap Outlay		H81302	7,242,182
TOTAL Sewage Treat Disp	0		7,242,182
Source Supply Pwr & Pump, Equip & Cap Outla		H83202	83,288
TOTAL Source Supply Pwr & Pump	0		83,288
Water Purification, Equip & Cap Outlay		H83302	43,228
TOTAL Water Purification	0		43,228
Water Trans & Distrib, Equip & Cap Outlay	116,987	H83402	
TOTAL Water Trans & Distrib	116,987		0
Water Capital Projects, Equip & Cap Outlay	91,882	H83972	59,478
TOTAL Water Capital Projects	91,882		59,478
TOTAL Home And Community Services	1,303,599		8,364,331
TOTAL Expenditures	1,303,599		8,364,331
Transfers, Other Funds	44,290	H99019	93,716
TOTAL Operating Transfers	44,290		93,716
TOTAL Other Uses	44,290		93,716
TOTAL Detail Expenditures And Other Uses	1,347,889		8,458,047

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,058,190	H8021	-149,127
Prior Period Adj -Decrease In Fund Balance	2	H8015	
Restated Fund Balance - Beg of Year	-1,058,192	H8022	-149,127
ADD - REVENUES AND OTHER SOURCES	2,256,954		263,778
DEDUCT - EXPENDITURES AND OTHER USES	1,347,889		8,458,047
Fund Balance - End of Year	-149,127	H8029	-8,343,396

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
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
TOTAL Assets and Deferred Outflows of Resources	7,886,699		7,886,699

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	7,886,699	K159	7,886,699
TOTAL Investments in Non-Current Government Assets	7,886,699		7,886,699
TOTAL Fund Balance	7,886,699		7,886,699
TOTAL	7,886,699		7,886,699

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	5,505	TA200	4,659
TOTAL Cash	5,505		4,659
Due From Other Funds	167	TA391	
TOTAL Due From Other Funds	167		0
TOTAL Assets and Deferred Outflows of Resources	5,672		4,659

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	2,641	TA630	13
TOTAL Due To Other Funds	2,641		13
State Retirement		TA18	1,228
Nys Income Tax		TA21	-3
Taxes Collect Other Govts	3,019	TA39	3,421
TOTAL Agency Liabilities	3,019		4,646
TOTAL Liabilities	5,660		4,659
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,660		4,659

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	443,007	W129	383,328
TOTAL Provision To Be Made In Future Budgets	443,007		383,328
TOTAL Assets and Deferred Outflows of Resources	443,007		383,328

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	44,479	W638	101,320
Compensated Absences	73,528	W687	77,008
TOTAL Other Liabilities	118,007		178,328
Bonds Payable	325,000	W628	205,000
TOTAL Bond And Long Term Liabilities	325,000		205,000
TOTAL Liabilities	443,007		383,328
TOTAL Liabilities	443,007		383,328

VILLAGE OF Pawling
Statement of Indebtedness
For the Fiscal Year Ending 2019

9/26/2019

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	03/17/2020	2.55%		\$350,000	\$350,000	\$0	\$0	\$0		\$350,000
2019	BAN E	CWSRF EFC WWTP			06/21/2018	05/25/2020	0.00%		\$8,113,894	\$0			\$0		\$8,113,894
2017	BAN E	Water Main/Road Resurf			11/19/2015	11/13/2019	2.55%			\$41,100	\$13,700	\$0	\$0		\$27,400
2016	BAN E	EFC DWSRF 2015A			05/05/2016	07/23/2018	12.00%		\$96,453	\$94,453	\$2,000		(\$92,453)		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$8,113,894	\$485,553	\$15,700	\$0	(\$92,453)	\$0	\$8,491,294
2011	BOND E	Water EFC			06/24/2010	10/15/2019	3.97%		\$420,000	\$90,000	\$45,000	\$0	\$0		\$45,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$90,000	\$45,000	\$0	\$0	\$0	\$45,000
2015	BAN N	Int'l Tera Star Truck			01/28/2015	01/16/2020	2.74%		\$90,000	\$36,000	\$18,000	\$0	\$0		\$18,000
2016	BAN N	Garbage Truck			05/23/2016	05/14/2020	2.50%		\$58,000	\$34,800	\$11,600	\$0	\$0		\$23,200
2016	BAN N	Water Main/Road Resurf			11/19/2015	11/13/2019	2.55%		\$147,000	\$47,100	\$15,700	\$0	\$0		\$31,400
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$117,900	\$45,300	\$0	\$0	\$0	\$72,600
2012	BOND N	Village Improv. Bond			07/15/2011	07/15/2020	3.50%		\$215,000	\$80,000	\$25,000	\$0	\$0		\$55,000
2017	BOND N	Sewer/Bond			05/04/2006	05/01/2021	4.75%			\$155,000	\$50,000	\$0	\$0		\$105,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$235,000	\$75,000	\$0	\$0	\$0	\$160,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$8,113,894	\$928,453	\$181,000	\$0	(\$92,453)	\$0	\$8,768,894

VILLAGE OF Pawling
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$241,176.00
Time Deposits	9Z2021	\$1,927,788.00
Total		\$2,168,964.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,146,529.00
Total		\$2,396,529.00
 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0020	\$330,432	\$0	\$0	\$330,432
****-0040	\$105,474	\$0	\$0	\$105,474
****-0060	\$571,619	\$0	\$0	\$571,619
****-0221	\$12,514	\$33	\$369	\$12,178
****-0231	\$253,693	\$22	\$90	\$253,625
****-0251	\$5,462	\$0	\$1,298	\$4,164
****-0265	\$3,364	\$0	\$2,126	\$1,238
****-0841	\$44	\$0	\$0	\$44
****-0898	\$3,421	\$0	\$0	\$3,421
****-0920	\$201,175	\$0	\$0	\$201,175
****-0945	\$116,447	\$0	\$9	\$116,438
****-2271	\$155,497	\$11	\$0	\$155,508
****-2743	\$48,375	\$0	\$0	\$48,375
****-4693	\$1,265	\$0	\$196	\$1,069
****-5956	\$297,858	\$10	\$180	\$297,688
****-6627	\$25,470	\$0	\$553	\$24,917
****-7072	\$23,186	\$0	\$0	\$23,186
****-7080	\$12,693	\$0	\$0	\$12,693
****-9965	\$975	\$0	\$0	\$975
Total Adjusted Bank Balance				\$2,164,219
Petty Cash				\$100.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$2,164,319
Total Cash Balance All Funds				9ZCASHB * \$2,164,318
* Must be equal				

VILLAGE OF Pawling
Local Government Questionnaire
For the Fiscal Year Ending 2019

	<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 2019

Total Full Time Employees:		8			
Total Part Time Employees:		14			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$58,814.00	8	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$38,409.00	8	14	
90408	Worker's Compensation Insurance	\$30,000.00	1		
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$171,814.00	6		1
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$299,037.00			
Computed Total From Financial Section (comparative purposes only)		\$299,449.00			

VILLAGE OF Pawling
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel	\$6,775	3,109	gallons	
Fuel Oil	\$12,574	6,024	gallons	
Natural Gas			cubic feet	
Electricity	\$83,732	633,578	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 05/31/2019, 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 05/31/2019 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 Ave, Pawling NY
Official Address

09/26/2019
Date of Certification

(845) 855-1122
Official Telephone Number

VILLAGE OF Pawling
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8015 Accrued payroll was not recorded for FYE 2018

(CL) REFUSE AND GARBAGE

Adjustment Reason

Account Code CL8012 .

Account Code CL8015 accrued payroll was not recorded for FYE 2018.

(CP) PARKING AUTHORITY

Adjustment Reason

Account Code CP8012 rounding

Account Code CP8015 .

(FX) WATER

Adjustment Reason

Account Code FX8012 0

Account Code FX8015 payroll accrual was not recorded for FYE 2018.

(G) SEWER

Adjustment Reason

Account Code G8015 accrued payroll was not recorded in FYE 2018