

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 05/31/2020

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (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 2019 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 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	4,164	A200	23,969
Cash In Time Deposits	894,268	A201	1,120,525
Petty Cash	100	A210	100
TOTAL Cash	898,532		1,144,594
Accounts Receivable	17,151	A380	14,183
TOTAL Other Receivables (net)	17,151		14,183
Due From State And Federal Government		A410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	54,979	A391	302,823
TOTAL Due From Other Funds	54,979		302,823
Due From Other Governments	25,049	A440	24,547
TOTAL Due From Other Governments	25,049		24,547
Cash In Time Deposits Special Reserves		A231	
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	995,711		1,486,147

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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	112,287	A600	71,793
TOTAL Accounts Payable	112,287		71,793
Accrued Liabilities	17,116	A601	16,168
TOTAL Accrued Liabilities	17,116		16,168
Other Liabilities		A688	
TOTAL Other Liabilities	0		0
Due To Other Funds		A630	275,068
TOTAL Due To Other Funds	0		275,068
TOTAL Liabilities	129,403		363,029
Deferred Inflows of Resources			
Deferred Inflow of Resources	25,185	A691	25,680
TOTAL Deferred Inflows of Resources	25,185		25,680
TOTAL Deferred Inflows of Resources	25,185		25,680
Fund Balance			
Assigned Appropriated Fund Balance	112,500	A914	168,929
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	112,500		168,929
Unassigned Fund Balance	728,623	A917	928,509
TOTAL Unassigned Fund Balance	728,623		928,509
TOTAL Fund Balance	841,123		1,097,438
TOTAL Liabilities, Deferred Inflows And Fund Balance	995,711		1,486,147

VILLAGE OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	1,239,000	A1001	1,245,236
TOTAL Real Property Taxes	1,239,000		1,245,236
Interest & Penalties On Real Prop Taxes	9,493	A1090	10,734
TOTAL Real Property Tax Items	9,493		10,734
Non Prop Tax Dist By County	86,194	A1120	94,523
Franchises	20,659	A1170	21,785
TOTAL Non Property Tax Items	106,853		116,308
Personnel Fees	30,999	A1260	31,140
Fire Inspection Fees	5,217	A1540	1,050
Vital Statistics Fees	290	A1603	972
Zoning Fees	250	A2110	950
Planning Board Fees	6,500	A2115	16,200
TOTAL Departmental Income	43,256		50,312
Transportation Services, Other Govts	3,737	A2300	2,517
TOTAL Intergovernmental Charges	3,737		2,517
Interest And Earnings	1,529	A2401	1,932
Rental of Real Property	11,666	A2410	12,533
Rental of Real Property, Other Govts	24,456	A2412	24,456
TOTAL Use of Money And Property	37,651		38,921
Building And Alteration Permits	42,270	A2555	34,651
Permits, Other	75	A2590	
TOTAL Licenses And Permits	42,345		34,651
Fines And Forfeited Bail	11,509	A2610	10,831
TOTAL Fines And Forfeitures	11,509		10,831
Sales of Scrap & Excess Materials		A2650	1,669
Insurance Recoveries	328	A2680	
TOTAL Sale of Property And Compensation For Loss	328		1,669
Refunds of Prior Year's Expenditures	66	A2701	2,290
Unclassified (specify)	419	A2770	3
Additional Description Miscellaneous Revenue			
TOTAL Miscellaneous Local Sources	485		2,293
St Aid, Revenue Sharing	10,805	A3001	10,805
St Aid, Mortgage Tax	13,610	A3005	14,095
St Aid, Consolidated Highway Aid		A3501	201,598
TOTAL State Aid	24,415		226,498
TOTAL Revenues	1,519,072		1,739,970
Interfund Transfers	10,000	A5031	10,000
TOTAL Interfund Transfers	10,000		10,000
TOTAL Other Sources	10,000		10,000
TOTAL Detail Revenues And Other Sources	1,529,072		1,749,970

VILLAGE OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	18,999	A10101	20,508
Legislative Board, Contr Expend		A10104	108
TOTAL Legislative Board	18,999		20,616
Municipal Court, Pers Serv	34,529	A11101	33,981
Municipal Court, Contr Expend	13,495	A11104	12,046
TOTAL Municipal Court	48,024		46,027
Mayor, Pers Serv	11,000	A12101	11,500
Mayor, Contr Expend	131	A12104	1,096
TOTAL Mayor	11,131		12,596
Treasurer, Pers Serv	45,604	A13251	46,146
Treasurer, Contr Expend	7,150	A13254	7,272
TOTAL Treasurer	52,754		53,418
Purchasing, Contr Expend	2,517	A13454	2,390
TOTAL Purchasing	2,517		2,390
Tax Advertising, Contr Expend	926	A13624	808
TOTAL Tax Advertising	926		808
Fiscal Agents Fees, Contr Expend		A13804	313
TOTAL Fiscal Agents Fees	0		313
Clerk,pers Serv	64,282	A14101	62,697
Clerk,contr Expend	478	A14104	609
TOTAL Clerk	64,760		63,306
Law, Contr Expend	87,514	A14204	57,507
TOTAL Law	87,514		57,507
Buildings, Contr Expend	44,292	A16204	35,040
TOTAL Buildings	44,292		35,040
Central Print & Mail,contr Expend	5,073	A16704	3,892
TOTAL Central Print & Mail	5,073		3,892
Central Data Process, Contr Expend	17,874	A16804	17,614
TOTAL Central Data Process	17,874		17,614
Unallocated Insurance, Contr Expend	17,669	A19104	20,394
TOTAL Unallocated Insurance	17,669		20,394
Municipal Assn Dues, Contr Expend	2,919	A19204	1,807
TOTAL Municipal Assn Dues	2,919		1,807
TOTAL General Government Support	374,452		335,728
Police, Pers Serv	3,156	A31201	2,993
Police, Contr Expend	196,041	A31204	230,250
TOTAL Police	199,197		233,243
On-Street Parking, Pers Serv	12,766	A33201	9,402
On-Street Parking, Contr Expend	376	A33204	1,209
TOTAL On-Street Parking	13,142		10,611
Safety Inspection, Pers Serv	27,492	A36201	33,457
Safety Inspection, Contr Expend	5,331	A36204	7,088
TOTAL Safety Inspection	32,823		40,545
TOTAL Public Safety	245,162		284,399

Registrar of Vital Statistics, Pers Serv

A40201

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Registrar of Vital Stat Contr Expend	290	A40204	950
TOTAL Registrar of Vital Stat Contr Expend	290		950
TOTAL Health	290		950
Maint of Streets, Pers Serv	94,577	A51101	98,456
Maint of Streets, Equip & Cap Outlay	17,700	A51102	694
Maint of Streets, Contr Expend	31,668	A51104	22,727
TOTAL Maint of Streets	143,945		121,877
Perm Improve Highway, Equip & Cap Outlay		A51122	210,146
TOTAL Perm Improve Highway	0		210,146
Garage, Pers Serv	41,493	A51321	47,854
Garage, Equip & Cap Outlay	6,000	A51322	880
Garage, Contr Expend	45,974	A51324	47,924
TOTAL Garage	93,467		96,658
Snow Removal, Pers Serv	14,713	A51421	10,713
Snow Removal, Equip & Cap Outlay	5,135	A51422	
Snow Removal, Contr Expend	33,939	A51424	11,331
TOTAL Snow Removal	53,787		22,044
Street Lighting, Contr Expend	39,230	A51824	29,557
TOTAL Street Lighting	39,230		29,557
Sidewalks, Contr Expend	70,253	A54104	24,092
TOTAL Sidewalks	70,253		24,092
TOTAL Transportation	400,682		504,374
Publicity, Contr Expend		A64104	1,487
TOTAL Publicity	0		1,487
TOTAL Economic Assistance And Opportunity	0		1,487
Parks, Contr Expend	3,684	A71104	3,335
TOTAL Parks	3,684		3,335
Celebrations, Contr Expend	615	A75504	728
TOTAL Celebrations	615		728
TOTAL Culture And Recreation	4,299		4,063
Zoning, Pers Serv	144	A80101	545
Zoning, Contr Expend	1,985	A80104	1,295
TOTAL Zoning	2,129		1,840
Planning, Pers Serv	5,795	A80201	7,045
Planning, Contr Expend	2,025	A80204	1,215
TOTAL Planning	7,820		8,260
Street Cleaning, Pers Serv	554	A81701	921
Street Cleaning, Contr Expend	2,979	A81704	8,635
TOTAL Street Cleaning	3,533		9,556
Comm Beautification, Contr Expend	3,193	A85104	2,889
TOTAL Comm Beautification	3,193		2,889
Drainage, Contr Expend	9,820	A85404	5,642
TOTAL Drainage	9,820		5,642
TOTAL Home And Community Services	26,495		28,187

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
State Retirement System	41,170	A90108	35,227
Social Security, Employer Cont	28,604	A90308	29,453
Worker's Compensation, Empl Bnfts	30,000	A90408	26,208
Hospital & Medical (dental) Ins, Empl Bnft	169,784	A90608	171,528
TOTAL Employee Benefits	269,558		262,416
Debt Principal, Serial Bonds	25,000	A97106	25,000
Debt Principal, Bond Anticipation Notes	33,700	A97306	33,700
TOTAL Debt Principal	58,700		58,700
Debt Interest, Serial Bonds	2,531	A97107	1,594
Debt Interest, Bond Anticipation Notes	1,154	A97307	1,290
TOTAL Debt Interest	3,685		2,884
TOTAL Expenditures	1,383,323		1,483,188
TOTAL Detail Expenditures And Other Uses	1,383,323		1,483,188

VILLAGE OF Pawling
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	700,993	A8021	841,123
Prior Period Adj -Decrease In Fund Balance	5,619	A8015	10,467
Restated Fund Balance - Beg of Year	695,374	A8022	830,656
ADD - REVENUES AND OTHER SOURCES	1,529,072		1,749,970
DEDUCT - EXPENDITURES AND OTHER USES	1,383,323		1,483,188
Fund Balance - End of Year	841,123	A8029	1,097,438

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	1,245,236	A1049N	1,245,236
Est Rev - Real Property Tax Items	9,000	A1099N	9,000
Est Rev - Non Property Tax Items	80,000	A1199N	70,000
Est Rev - Departmental Income	42,350	A1299N	45,100
Est Rev - Intergovernmental Charges	13,735	A2399N	13,000
Est Rev - Use of Money And Property	37,723	A2499N	38,840
Est Rev - Licenses And Permits	30,050	A2599N	35,050
Est Rev - Fines And Forfeitures	11,000	A2649N	11,500
Est Rev - Sale of Prop And Comp For Loss		A2699N	75
Est Rev - Miscellaneous Local Sources	50	A2799N	10,805
Est Rev - State Aid	87,698	A3099N	98,900
TOTAL Estimated Revenues	1,556,842		1,577,506
Estimated - Interfund Transfer		A5031N	0
Appropriated Fund Balance	112,500	A599N	168,929
TOTAL Estimated Other Sources	112,500		168,929
TOTAL Estimated Revenues And Other Sources	1,669,342		1,746,435

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	426,932	A1999N	434,002
App - Public Safety	306,740	A3999N	386,858
App - Health	150	A4999N	600
App - Transportation	543,167	A5999N	500,265
App - Economic Assistance And Opportunity	1,500	A6999N	1,500
App - Culture And Recreation	12,732	A7999N	11,800
App - Home And Community Services	39,114	A8999N	76,985
App - Employee Benefits	277,418	A9199N	276,120
App - Debt Service	61,589	A9899N	58,305
TOTAL Appropriations	1,669,342		1,746,435
TOTAL Appropriations And Other Uses	1,669,342		1,746,435

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Due From Other Funds		CD391	275,068
TOTAL Due From Other Funds	0		275,068
TOTAL Assets and Deferred Outflows of Resources	0		275,068

VILLAGE OF Pawling
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds		CD630	258,901
TOTAL Due To Other Funds	0		258,901
TOTAL Liabilities	0		258,901
Fund Balance			
Assigned Unappropriated Fund Balance		CD915	16,167
TOTAL Assigned Fund Balance	0		16,167
TOTAL Fund Balance	0		16,167
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		275,068

VILLAGE OF Pawling
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Community Development Income		CD2170	275,068
TOTAL Departmental Income	0		275,068
TOTAL Revenues	0		275,068
TOTAL Detail Revenues And Other Sources	0		275,068

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Public Works Fac Site, Equip & Cap		CD86622	258,901
TOTAL Public Works Fac Site	0		258,901
TOTAL Home And Community Services	0		258,901
TOTAL Expenditures	0		258,901
TOTAL Detail Expenditures And Other Uses	0		258,901

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES			275,068
DEDUCT - EXPENDITURES AND OTHER USES			258,901
Fund Balance - End of Year		CD8029	16,167

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	221,913	CL201	222,726
TOTAL Cash	221,913		222,726
Accounts Receivable	30,743	CL380	38,955
TOTAL Other Receivables (net)	30,743		38,955
Due From Other Funds		CL391	1,604
TOTAL Due From Other Funds	0		1,604
Cash In Time Deposits Special Reserves		CL231	
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	252,656		263,285

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	14,275	CL600	15,874
TOTAL Accounts Payable	14,275		15,874
Accrued Liabilities	3,116	CL601	3,597
TOTAL Accrued Liabilities	3,116		3,597
Due To Other Funds	1,500	CL630	
TOTAL Due To Other Funds	1,500		0
TOTAL Liabilities	18,891		19,471
Deferred Inflows of Resources			
Deferred Inflow of Resources	105,560	CL691	118,935
TOTAL Deferred Inflows of Resources	105,560		118,935
TOTAL Deferred Inflows of Resources	105,560		118,935
Fund Balance			
Assigned Appropriated Fund Balance	8,600	CL914	16,178
Assigned Unappropriated Fund Balance	119,605	CL915	108,701
TOTAL Assigned Fund Balance	128,205		124,879
TOTAL Fund Balance	128,205		124,879
TOTAL Liabilities, Deferred Inflows And Fund Balance	252,656		263,285

VILLAGE OF Pawling
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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Refuse & Garbage Charges	171,936	CL2130	194,923
TOTAL Departmental Income	171,936		194,923
Interest And Earnings	255	CL2401	269
TOTAL Use of Money And Property	255		269
TOTAL Revenues	172,191		195,192
TOTAL Detail Revenues And Other Sources	172,191		195,192

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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Refuse & Garbage, Pers Serv	57,503	CL81601	63,594
Refuse & Garbage, Contr Expend	100,351	CL81604	107,852
TOTAL Refuse & Garbage	157,854		171,446
TOTAL Home And Community Services	157,854		171,446
State Retirement Empl Bnfts	9,999	CL90108	8,555
Social Security Empl Bnfts	4,373	CL90308	4,837
TOTAL Employee Benefits	14,372		13,392
Bond Anticipation Notes, Principal	11,600	CL97306	11,600
TOTAL Debt Principal	11,600		11,600
Debt Interest, Bond Anticipation Notes	694	CL97307	578
TOTAL Debt Interest	694		578
TOTAL Expenditures	184,520		197,016
TOTAL Detail Expenditures And Other Uses	184,520		197,016

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(CL) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	141,461	CL8021	128,205
Prior Period Adj -Increase In Fund Balance		CL8012	
Prior Period Adj -Decrease In Fund Balance	927	CL8015	1,502
Restated Fund Balance - Beg of Year	140,534	CL8022	126,703
ADD - REVENUES AND OTHER SOURCES	172,191		195,192
DEDUCT - EXPENDITURES AND OTHER USES	184,520		197,016
Fund Balance - End of Year	128,205	CL8029	124,879

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(CP) PARKING AUTHORITY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1,069	CP200	4,868
Cash In Time Deposits	49,351	CP201	26,201
TOTAL Cash	50,420		31,069
Cash Special Reserves	35,876	CP230	38,809
TOTAL Restricted Assets	35,876		38,809
TOTAL Assets and Deferred Outflows of Resources	86,296		69,878

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(CP) PARKING AUTHORITY

Balance Sheet

Code Description	2019	EdpCode	2020
Accrued Liabilities	1,817	CP601	799
TOTAL Accrued Liabilities	1,817		799
Due To Other Governments	2,693	CP631	22
TOTAL Due To Other Governments	2,693		22
TOTAL Liabilities	4,510		821
Fund Balance			
Capital Reserve	35,876	CP878	38,809
TOTAL Restricted Fund Balance	35,876		38,809
Assigned Appropriated Fund Balance		CP914	
Assigned Unappropriated Fund Balance	45,910	CP915	30,248
TOTAL Assigned Fund Balance	45,910		30,248
TOTAL Fund Balance	81,786		69,057
TOTAL Liabilities, Deferred Inflows And Fund Balance	86,296		69,878

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(CP) PARKING AUTHORITY

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Parking Lots And Garages-No Tax	63,217	CP1721	57,903
TOTAL Departmental Income	63,217		57,903
Interest And Earnings	107	CP2401	80
TOTAL Use of Money And Property	107		80
TOTAL Revenues	63,324		57,983
TOTAL Detail Revenues And Other Sources	63,324		57,983

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(CP) PARKING AUTHORITY

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Administration-Contractual	18,160	CP17104	15,919
TOTAL Administration-Contractual	18,160		15,919
Judgement And Claims, Contr Expend	512	CP19304	1,866
TOTAL Judgement And Claims	512		1,866
TOTAL General Government Support	18,672		17,785
Off Street Parking, Equip & Cap Outlay	22,585	CP56502	13,076
Off-Street Parking, Cont Expend	32,229	CP56504	29,851
TOTAL Off-Street Parking	54,814		42,927
TOTAL Transportation	54,814		42,927
TOTAL Expenditures	73,486		60,712
Transfers, Other Funds	10,000	CP99019	10,000
TOTAL Operating Transfers	10,000		10,000
TOTAL Other Uses	10,000		10,000
TOTAL Detail Expenditures And Other Uses	83,486		70,712

VILLAGE OF Pawling
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(CP) PARKING AUTHORITY

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	101,945	CP8021	81,786
Prior Period Adj -Increase In Fund Balance	3	CP8012	
Prior Period Adj -Decrease In Fund Balance		CP8015	
Restated Fund Balance - Beg of Year	101,948	CP8022	81,786
ADD - REVENUES AND OTHER SOURCES	63,324		57,983
DEDUCT - EXPENDITURES AND OTHER USES	83,486		70,712
Fund Balance - End of Year	81,786	CP8029	69,057

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(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	584,057	FX201	144,714
TOTAL Cash	584,057		144,714
Water Rents Receivable	50,239	FX350	41,368
TOTAL Other Receivables (net)	50,239		41,368
Due From Other Funds		FX391	336,476
TOTAL Due From Other Funds	0		336,476
Cash In Time Deposits Special Reserves		FX231	
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	634,296		522,558

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	52,433	FX600	19,589
TOTAL Accounts Payable	52,433		19,589
Accrued Liabilities	190	FX601	285
TOTAL Accrued Liabilities	190		285
Due To Other Funds	3,500	FX630	
TOTAL Due To Other Funds	3,500		0
TOTAL Liabilities	56,123		19,874
Fund Balance			
Assigned Appropriated Fund Balance	153,400	FX914	9,938
Assigned Unappropriated Fund Balance	424,773	FX915	492,746
TOTAL Assigned Fund Balance	578,173		502,684
TOTAL Fund Balance	578,173		502,684
TOTAL Liabilities, Deferred Inflows And Fund Balance	634,296		522,558

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Metered Water Sales	350,936	FX2140	341,616
Water Service Charges		FX2144	
TOTAL Departmental Income	350,936		341,616
Interest And Earnings	709	FX2401	580
TOTAL Use of Money And Property	709		580
Refunds of Prior Year's Expenditures	610	FX2701	23
TOTAL Miscellaneous Local Sources	610		23
TOTAL Revenues	352,255		342,219
Interfund Transfers		FX5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	352,255		342,219

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		FX13804	22
TOTAL Fiscal Agents Fees	0		22
Law, Pers Serv	7,822	FX14201	
TOTAL Law	7,822		0
Unallocated Insurance, Contr Expend	8,257	FX19104	9,557
TOTAL Unallocated Insurance	8,257		9,557
Judgements And Claims, Contr Expend	500	FX19304	
TOTAL Judgements And Claims	500		0
TOTAL General Government Support	16,579		9,579
Water Administration, Contr Expend	63,604	FX83104	88,772
TOTAL Water Administration	63,604		88,772
Source Supply Pwr & Pump, Contr Expend	115,156	FX83204	133,747
TOTAL Source Supply Pwr & Pump	115,156		133,747
Water Trans & Distrib, Pers Serv	3,558	FX83401	6,237
Water Trans & Distrib, Contr Expend	28,425	FX83404	19,093
TOTAL Water Trans & Distrib	31,983		25,330
TOTAL Home And Community Services	210,743		247,849
State Retirement, Empl Bnfts	1,176	FX90108	1,007
Social Security, Empl Bnfts	270	FX90308	473
TOTAL Employee Benefits	1,446		1,480
Debt Principal, Serial Bonds	45,000	FX97106	45,000
Debt Principal, Bond Anticipation Notes	15,700	FX97306	103,700
TOTAL Debt Principal	60,700		148,700
Debt Interest, Serial Bonds	1,480	FX97107	503
Debt Interest, Bond Anticipation Notes	6,203	FX97307	9,597
TOTAL Debt Interest	7,683		10,100
TOTAL Expenditures	297,151		417,708
TOTAL Detail Expenditures And Other Uses	297,151		417,708

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	429,687	FX8021	578,173
Prior Period Adj -Increase In Fund Balance	93,715	FX8012	
Prior Period Adj -Decrease In Fund Balance	333	FX8015	
Restated Fund Balance - Beg of Year	523,069	FX8022	578,173
ADD - REVENUES AND OTHER SOURCES	352,255		342,219
DEDUCT - EXPENDITURES AND OTHER USES	297,151		417,708
Fund Balance - End of Year	578,173	FX8029	502,684

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	353,000	FX1299N	350,000
Est Rev - Use of Money And Property	450	FX2499N	500
TOTAL Estimated Revenues	353,450		350,500
Appropriated Fund Balance	153,400	FX599N	9,938
TOTAL Estimated Other Sources	153,400		9,938
TOTAL Estimated Revenues And Other Sources	506,850		360,438

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	46,854	FX1999N	41,057
App - Home And Community Services	289,512	FX8999N	277,346
App - Employee Benefits	1,680	FX9199N	1,571
App - Debt Service	168,804	FX9899N	40,464
TOTAL Appropriations	506,850		360,438
TOTAL Appropriations And Other Uses	506,850		360,438

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	12,178	G201	482,123
TOTAL Cash	12,178		482,123
Sewer Rents Receivable	94,149	G360	90,057
TOTAL Other Receivables (net)	94,149		90,057
Due From Other Governments	5,884	G440	5,968
TOTAL Due From Other Governments	5,884		5,968
TOTAL Assets and Deferred Outflows of Resources	112,211		578,148

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accrued Liabilities	2,595	G601	2,548
TOTAL Accrued Liabilities	2,595		2,548
Due To Other Governments	94,149	G631	90,057
TOTAL Due To Other Governments	94,149		90,057
TOTAL Liabilities	96,744		92,605
Fund Balance			
Assigned Unappropriated Fund Balance	15,467	G915	485,543
TOTAL Assigned Fund Balance	15,467		485,543
TOTAL Fund Balance	15,467		485,543
TOTAL Liabilities, Deferred Inflows And Fund Balance	112,211		578,148

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Serv Other Govts	84,547	G2374	85,435
Debt Service, Other Govts	57,556	G2392	525,319
TOTAL Intergovernmental Charges	142,103		610,754
Interest And Earnings	47	G2401	56
TOTAL Use of Money And Property	47		56
TOTAL Revenues	142,150		610,810
Interfund Transfers		G5031	500,000
TOTAL Interfund Transfers	0		500,000
TOTAL Other Sources	0		500,000
TOTAL Detail Revenues And Other Sources	142,150		1,110,810

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		G13804	226
TOTAL Fiscal Agents Fees	0		226
TOTAL General Government Support	0		226
Sewer Administration, Pers Serv	71,389	G81101	70,687
TOTAL Sewer Administration	71,389		70,687
TOTAL Home And Community Services	71,389		70,687
State Retirement, Empl Bnfts	6,470	G90108	5,535
Social Security , Empl Bnfts	5,573	G90308	5,531
Hospital & Medical (dental) Ins, Empl Bnft	2,030	G90608	2,086
TOTAL Employee Benefits	14,073		13,152
Debt Principal, Serial Bonds	50,000	G97106	50,000
Debt Principal, Bond Anticipation Notes		G97306	500,000
TOTAL Debt Principal	50,000		550,000
Debt Interest, Serial Bonds	7,556	G97107	5,119
TOTAL Debt Interest	7,556		5,119
TOTAL Expenditures	143,018		639,184
TOTAL Detail Expenditures And Other Uses	143,018		639,184

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,171	G8021	15,467
Prior Period Adj -Decrease In Fund Balance	836	G8015	1,550
Restated Fund Balance - Beg of Year	16,335	G8022	13,917
ADD - REVENUES AND OTHER SOURCES	142,150		1,110,810
DEDUCT - EXPENDITURES AND OTHER USES	143,018		639,184
Fund Balance - End of Year	15,467	G8029	485,543

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Intergovernmental Charges	342,355	G2399N	1,404,771
TOTAL Estimated Revenues	342,355		1,404,771
TOTAL Estimated Revenues And Other Sources	342,355		1,404,771

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support		G1999N	300
App - Home And Community Services	73,134	G8999N	74,706
App - Employee Benefits	13,494	G9199N	13,901
App - Debt Service	255,727	G9899N	1,315,864
TOTAL Appropriations	342,355		1,404,771
TOTAL Appropriations And Other Uses	342,355		1,404,771

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		H200	238,618
Cash In Time Deposits	356,683	H201	59,372
TOTAL Cash	356,683		297,990
Due From Other Funds		H391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	356,683		297,990

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	86,218	H600	97,136
TOTAL Accounts Payable	86,218		97,136
Bond Anticipation Notes Payable	8,501,394	H626	12,119,000
TOTAL Notes Payable	8,501,394		12,119,000
Other Liabilities		H688	
TOTAL Other Liabilities	0		0
Due To Other Funds	49,967	H630	381,979
TOTAL Due To Other Funds	49,967		381,979
TOTAL Liabilities	8,637,579		12,598,115
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-8,280,896	H917	-12,300,125
TOTAL Unassigned Fund Balance	-8,280,896		-12,300,125
TOTAL Fund Balance	-8,280,896		-12,300,125
TOTAL Liabilities, Deferred Inflows And Fund Balance	356,683		297,990

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	161	H2401	200
TOTAL Use of Money And Property	161		200
Grants From Local Governments		H2706	500,000
Unclassified (specify)		H2770	392
TOTAL Miscellaneous Local Sources	0		500,392
St Aid, Sewer Cap Proj	126,943	H3990	735,584
St Aid-Water Cap Proj	138,174	H3991	39,981
TOTAL State Aid	265,117		775,565
TOTAL Revenues	265,278		1,276,157
Bans Redeemed From Appropriations	61,000	H5731	649,000
TOTAL Proceeds of Obligations	61,000		649,000
TOTAL Other Sources	61,000		649,000
TOTAL Detail Revenues And Other Sources	326,278		1,925,157

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		H13804	66
TOTAL Fiscal Agents Fees	0		66
Central Garage, Equip & Cap Outlay		H16402	50,959
TOTAL Central Garage	0		50,959
TOTAL General Government Support	0		51,025
Sanitary Sewers, Equip & Cap Outlay	936,155	H81202	
TOTAL Sanitary Sewers	936,155		0
Sewage Treat Disp, Equip & Cap Outlay	7,242,182	H81302	4,753,690
TOTAL Sewage Treat Disp	7,242,182		4,753,690
Source Supply Pwr & Pump, Equip & Cap Outla	83,288	H83202	417,567
TOTAL Source Supply Pwr & Pump	83,288		417,567
Water Purification, Equip & Cap Outlay	43,228	H83302	
TOTAL Water Purification	43,228		0
Water Trans & Distrib, Equip & Cap Outlay		H83402	222,105
TOTAL Water Trans & Distrib	0		222,105
Water Capital Projects, Equip & Cap Outlay	59,478	H83972	
TOTAL Water Capital Projects	59,478		0
TOTAL Home And Community Services	8,364,331		5,393,362
TOTAL Expenditures	8,364,331		5,444,387
Transfers, Other Funds		H99019	500,000
TOTAL Operating Transfers	0		500,000
TOTAL Other Uses	0		500,000
TOTAL Detail Expenditures And Other Uses	8,364,331		5,944,387

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-149,127	H8021	-8,280,895
Prior Period Adj -Decrease In Fund Balance	93,715	H8015	
Restated Fund Balance - Beg of Year	-242,842	H8022	-8,280,895
ADD - REVENUES AND OTHER SOURCES	326,278		1,925,157
DEDUCT - EXPENDITURES AND OTHER USES	8,364,331		5,944,387
Fund Balance - End of Year	-8,280,895	H8029	-12,300,125

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
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 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
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 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	4,659	TA200	4,597
Cash In Time Deposits		TA201	
TOTAL Cash	4,659		4,597
TOTAL Assets and Deferred Outflows of Resources	4,659		4,597

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	13	TA630	22
TOTAL Due To Other Funds	13		22
State Retirement	1,228	TA18	254
Nys Income Tax	-3	TA21	
Bail Deposits		TA35	526
Taxes Collect Other Govts	3,421	TA39	3,806
Other Funds (specify)		TA85	-11
TOTAL Agency Liabilities	4,646		4,575
TOTAL Liabilities	4,659		4,597
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,659		4,597

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	383,328	W129	553,060
TOTAL Provision To Be Made In Future Budgets	383,328		553,060
TOTAL Assets and Deferred Outflows of Resources	383,328		553,060

VILLAGE OF Pawling
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	101,320	W638	378,285
Compensated Absences	77,008	W687	89,775
TOTAL Other Liabilities	178,328		468,060
Bonds Payable	205,000	W628	85,000
TOTAL Bond And Long Term Liabilities	205,000		85,000
TOTAL Liabilities	383,328		553,060
TOTAL Liabilities	383,328		553,060

VILLAGE OF Pawling
Statement of Indebtedness
For the Fiscal Year Ending 2020

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	06/05/2020	1.62%		\$350,000	\$350,000	\$90,000	\$0	\$0		\$260,000
2019	BAN E	CWSRF EFC WWTP			06/21/2018	06/25/2020	0.00%		\$8,051,394	\$8,051,394	\$0	\$0	\$0		\$8,051,394
2017	BAN E	Water Main/Road Resurf			11/19/2015	11/18/2020	1.25%			\$27,400	\$13,700	\$0	\$0		\$13,700
2020	BAN E	EFC CWSRF			05/20/2020	06/25/2020	0.00%		\$4,018,106	\$0	\$500,000		\$0		\$3,518,106
2020	BAN E	Charles St. Emergency EFC loan			09/25/2019	09/25/2020	0.00%		\$194,500	\$0			\$0		\$194,500
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$4,212,606	\$8,428,794	\$603,700	\$0	\$0	\$0	\$12,037,700
2011	BOND E	Water EFC			06/24/2010	10/15/2019	3.97%		\$420,000	\$45,000	\$45,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$45,000	\$45,000	\$0	\$0	\$0	\$0
2015	BAN N	Int'l Tera Star Truck			01/28/2015	01/27/2020	1.50%		\$90,000	\$18,000	\$18,000	\$0	\$0		\$0
2016	BAN N	Garbage Truck			05/23/2016	05/16/2021	1.38%		\$58,000	\$23,200	\$11,600	\$0	\$0		\$11,600
2016	BAN N	Water Main/Road Resurf			11/19/2015	11/18/2020	1.25%		\$147,000	\$31,400	\$15,700	\$0	\$0		\$15,700
2020	BAN N	Pickup Truck			10/02/2019	10/01/2020	1.79%		\$54,000	\$0			\$0		\$54,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$54,000	\$72,600	\$45,300	\$0	\$0	\$0	\$81,300
2012	BOND N	Village Improv. Bond			07/15/2011	05/31/2021	3.50%		\$215,000	\$55,000	\$25,000	\$0	\$0		\$30,000
2017	BOND N	Sewer/Bond			05/04/2006	05/01/2021	4.79%			\$105,000	\$50,000	\$0	\$0		\$55,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$160,000	\$75,000	\$0	\$0	\$0	\$85,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$4,266,606	\$8,706,394	\$769,000	\$0	\$0	\$0	\$12,204,000

VILLAGE OF Pawling
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$223,313.00
Time Deposits	9Z2021	\$2,148,630.00
Total		\$2,372,043.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,329,635.00
Total		\$2,829,635.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	\$0.00
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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0020	\$165,570	\$0	\$90,000	\$75,570
****-0040	\$120,948	\$0	\$0	\$120,948
****-0060	\$563,745	\$0	\$0	\$563,745
****-0430	\$39,782	\$0	\$0	\$39,782
****-0920	\$108,836	\$90,000	\$0	\$198,836
****-2743	\$15,795	\$0	\$0	\$15,795
****-5956	\$531,345	\$0	\$0	\$531,345
****-6627	\$24,435	\$0	\$0	\$24,435
****-0221	\$482,123	\$0	\$0	\$482,123
****-0231	\$69,144	\$0	\$0	\$69,144
****-0251	\$26,050	\$0	\$2,081	\$23,969
****-0265	\$2,701	\$0	\$2,436	\$265
****-0841	\$1,000	\$0	\$0	\$1,000
****-1898	\$3,806	\$0	\$0	\$3,806
****-2271	\$59,372	\$0	\$0	\$59,372
****-0945	\$101,777	\$0	\$0	\$101,777
****-4650	\$526	\$0	\$0	\$526
****-4693	\$6,297	\$0	\$1,429	\$4,868
****-7072	\$26,101	\$0	\$0	\$26,101
****-7080	\$12,708	\$0	\$0	\$12,708
****-9965	\$10,406	\$0	\$0	\$10,406
Total Adjusted Bank Balance				<u>\$2,366,521</u>
Petty Cash				<u>\$100.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$2,366,621</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$2,366,622</u>

* Must be equal

VILLAGE OF Pawling
Local Government Questionnaire
For the Fiscal Year Ending 2020

	<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> <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> <u></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 2020

Total Full Time Employees:		9			
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	\$50,324.00	9	2	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$40,294.00	9	14	1
90408	Worker's Compensation Insurance	\$26,208.00	2	1	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$173,614.00	6		1
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$290,440.00			
Computed Total From Financial Section (comparative purposes only)		\$290,440.00			

VILLAGE OF Pawling
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,411	2,000	gallons	
Diesel Fuel	\$5,392	2,500	gallons	
Fuel Oil	\$10,449	5,368	gallons	
Natural Gas			cubic feet	
Electricity	\$66,060	537,420	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 05/31/2020, 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 05/31/2020 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

10/01/2020
Date of Certification

Elizabeth Shedd
Name

Treasurer
Title

9 Memorial Ave, Pawling NY
Official Address

(845) 855-1122
Official Telephone Number

VILLAGE OF Pawling
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8015 payroll accrual not in PY

(CL) REFUSE AND GARBAGE

Adjustment Reason

Account Code CL8015 accrued payroll not entered in PY

(G) SEWER

Adjustment Reason

Account Code G8015 accrued payroll not entered in PY