

**Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019**

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

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***

Certification Statement

I, *** No certify event recorded ***, hereby certify that I am the Chief Financial Officer of the Town of Pound Ridge, and that the information provided in the Annual Financial Report of the Town of Pound Ridge for the fiscal year ended 12/31/2019, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts 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 Annual Financial Report for the fiscal year ended 2019:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- ST - Special District(s) Public Parking
- TA - Agency
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$8,233,808.00	\$10,416,658.00	\$16,504,579.00
Total for Cash	\$8,233,808.00	\$10,416,658.00	\$16,504,579.00
Restricted Assets			
230 - Cash Special Reserves	\$3,157,792.00	\$2,786,867.00	\$2,034,680.00
Total for Restricted Assets	\$3,157,792.00	\$2,786,867.00	\$2,034,680.00
Taxes Receivable (net)			
250 - Taxes Receivable Current	\$70,575.00	\$103,180.00	\$107,831.00
260 - Taxes Receivable Overdue	\$353,259.00	\$473,177.00	\$818,328.00
280 - Returned School Taxes Receivable	\$12,567,039.00	\$10,949,626.00	\$6,064,115.00
330 - Property Acquired For Taxes	\$326,846.00	\$326,846.00	-
342 - Allowance For Uncollectible Taxes	(\$434,988.00)	(\$445,806.00)	-
Total for Taxes Receivable (net)	\$12,882,731.00	\$11,407,023.00	\$6,990,274.00
Due From Other Funds			
391 - Due From Other Funds	\$51,142.00	-	-
Total for Due From Other Funds	\$51,142.00	\$0.00	\$0.00
Due From Other Governments			

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**A - General
Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
440 - Due from Other Governments <i>Due from Other Governments</i>	\$363,065.00	\$324,258.00	\$284,898.00
Total for Due From Other Governments	\$363,065.00	\$324,258.00	\$284,898.00
Other Receivables (net)			
380 - Accounts Receivable	-	\$44,519.00	\$49,868.00
Total for Other Receivables (net)	\$0.00	\$44,519.00	\$49,868.00
Prepaid Expenses			
480 - Prepaid Expenses	\$188,500.00	\$256,081.00	\$153,973.00
Total for Prepaid Expenses	\$188,500.00	\$256,081.00	\$153,973.00
Total for Assets	\$24,877,038.00	\$25,235,406.00	\$26,018,272.00
Total for Assets and Deferred Outflows of Resources	\$24,877,038.00	\$25,235,406.00	\$26,018,272.00

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**A - General
Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$76,933.00	\$135,846.00	\$111,545.00
Total for Accounts Payable	\$76,933.00	\$135,846.00	\$111,545.00
Due To Other Funds			
630 - Due To Other Funds	\$101,461.00	\$1,356,762.00	\$338,762.00
Total for Due To Other Funds	\$101,461.00	\$1,356,762.00	\$338,762.00
Due To Other Governments			
660 - Due To School Districts	\$19,998,486.00	\$19,327,016.00	\$21,011,140.00
Total for Due To Other Governments	\$19,998,486.00	\$19,327,016.00	\$21,011,140.00
Other Liabilities			
690 - Overpayments and Clearing Account	\$3,848.00	\$6,148.00	\$2,298.00
Total for Other Liabilities	\$3,848.00	\$6,148.00	\$2,298.00
Total for Liabilities	\$20,180,728.00	\$20,825,772.00	\$21,463,745.00
Deferred Inflows of Resources			
Deferred Inflows of Resources			
694 - Deferred Taxes	\$264,460.00	\$348,995.00	\$924,247.00
Total for Deferred Inflows of Resources	\$264,460.00	\$348,995.00	\$924,247.00

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**A - General
Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
Total for Deferred Inflows of Resources	\$264,460.00	\$348,995.00	\$924,247.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$188,500.00	\$256,081.00	\$153,973.00
Total for Nonspendable Fund Balance	\$188,500.00	\$256,081.00	\$153,973.00
Restricted Fund Balance			
878 - Capital Reserve	\$3,157,792.00	\$2,786,876.00	\$2,408,355.00
884 - Reserve For Debt	-	\$0.00	\$131,570.00
Total for Restricted Fund Balance	\$3,157,792.00	\$2,786,876.00	\$2,539,925.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$200,000.00	\$342,619.00	\$480,000.00
Total for Assigned Fund Balance	\$200,000.00	\$342,619.00	\$480,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$885,568.00	\$675,063.00	\$456,382.00
Total for Unassigned Fund Balance	\$885,568.00	\$675,063.00	\$456,382.00
Total for Fund Balance	\$4,431,860.00	\$4,060,639.00	\$3,630,280.00
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$24,877,048.00	\$25,235,406.00	\$26,018,272.00

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**A - General
Results of Operations**

	12/31/2019	12/31/2018	12/31/2017
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$3,910,661.00	\$3,848,953.00	\$3,691,737.00
Total for Real Property Taxes	\$3,910,661.00	\$3,848,953.00	\$3,691,737.00
Real Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$5,000.00	-	-
1090 - Interest and Penalties on Real Prop Taxes	\$170,359.00	\$190,149.00	\$229,238.00
Total for Real Property Tax Items	\$175,359.00	\$190,149.00	\$229,238.00
Non Property Tax Items			
1120 - Non Property Tax Distribution by County	\$933,886.00	\$817,177.00	\$778,744.00
1170 - Franchise Tax	\$109,200.00	\$145,512.00	\$184,788.00
Total for Non Property Tax Items	\$1,043,086.00	\$962,689.00	\$963,532.00
Departmental Income			
1255 - Clerk Fees	\$4,747.00	\$6,124.00	\$6,251.00
1560 - Safety Inspection Fees	\$12,064.00	\$23,794.00	\$31,827.00
2001 - Park and Recreational Charges	\$241,303.00	\$249,913.00	\$228,790.00
2025 - Special Recreational Facility Charges	\$141,497.00	\$134,576.00	\$112,146.00
2110 - Zoning Fees	\$960.00	\$1,600.00	\$1,600.00
2115 - Planning Board Fees	\$3,920.00	\$5,070.00	\$6,920.00
2130 - Refuse and Garbage Charges	\$3,444.00	\$17,772.00	\$4,128.00

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**A - General
Results of Operations**

	12/31/2019	12/31/2018	12/31/2017
2190 - Sale of Cemetery Lots	\$21,400.00	\$14,000.00	\$25,450.00
Total for Departmental Income	\$429,335.00	\$452,849.00	\$417,112.00
Intergovernmental Charges			
2210 - General Services Other Government <i>General Services Other Government</i>	\$17,770.00	-	\$11,230.00
Total for Intergovernmental Charges	\$17,770.00	\$0.00	\$11,230.00
Use of Money and Property			
2401 - Interest and Earnings	\$34,357.00	\$52,736.00	\$14,662.00
2410 - Rental of Real Property	\$11,800.00	\$3,400.00	\$2,800.00
Total for Use of Money and Property	\$46,157.00	\$56,136.00	\$17,462.00
Licenses and Permits			
2501 - Business and Occupational License	\$5,250.00	\$4,500.00	\$8,385.00
2544 - Dog Licenses	\$3,964.00	\$4,407.00	\$4,720.00
2590 - Permits Other	\$123,995.00	\$263,087.00	\$223,264.00
Total for Licenses and Permits	\$133,209.00	\$271,994.00	\$236,369.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$36,369.00	\$60,888.00	\$67,255.00
Total for Fines and Forfeitures	\$36,369.00	\$60,888.00	\$67,255.00
Sale of Property and Compensation for Loss			
2651 - Sales of Refuse For Recycling	\$785.00	\$130.00	\$890.00
2680 - Insurance Recoveries	\$2,519.00	\$36,807.00	\$24,814.00

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**A - General
Results of Operations**

	12/31/2019	12/31/2018	12/31/2017
Total for Sale of Property and Compensation for Loss	\$3,304.00	\$36,937.00	\$25,704.00
Miscellaneous Local Sources			
2700 - Reimbursement of Medicare Part D Expenditures	\$2,645.00	\$15,958.00	\$17,110.00
2701 - Refunds of Prior Year Expenditures	\$24,575.00	\$6,174.00	\$7,214.00
2705 - Gifts and Donations	\$68,030.00	\$10,605.00	\$46,403.00
Total for Miscellaneous Local Sources	\$95,250.00	\$32,737.00	\$70,727.00
State Aid			
3001 - State Aid Revenue Sharing	\$19,252.00	\$19,252.00	\$19,252.00
3005 - State Aid Mortgage Tax	\$334,311.00	\$304,938.00	\$457,596.00
3389 - State Aid Other Public Safety	\$79,861.00	\$90,366.00	\$45,745.00
Total for State Aid	\$433,424.00	\$414,556.00	\$522,593.00
Total for Revenues	\$6,323,924.00	\$6,327,888.00	\$6,252,959.00
Total for Revenues and Other Sources	\$6,323,924.00	\$6,327,888.00	\$6,252,959.00

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A - General
Statement of Expenditures and Other Uses

	12/31/2019	12/31/2018	12/31/2017
Expenditures and Other Uses			
Expenditures			
General Government Support			
10101 - Legislative Board - Personal Services	\$37,840.00	\$37,840.00	\$37,841.00
10104 - Legislative Board - Contractual	\$12,519.00	\$8,428.00	\$14,586.00
11101 - Municipal Court - Personal Services	\$145,309.00	\$146,554.00	\$141,779.00
11104 - Municipal Court - Contractual	\$5,549.00	\$6,217.00	\$6,433.00
12201 - Supervisor - Personal Services	\$121,962.00	\$130,290.00	\$118,623.00
12204 - Supervisor - Contractual	\$2,899.00	\$2,506.00	\$1,358.00
13101 - Director of Finance - Personal Services	\$110,942.00	\$113,395.00	\$116,527.00
13104 - Director of Finance - Contractual	\$9,591.00	\$13,643.00	\$7,335.00
13204 - Auditor - Contractual	\$38,800.00	\$34,300.00	\$33,200.00
13301 - Tax Collection - Personal Services	\$86,351.00	\$84,837.00	\$83,515.00
13304 - Tax Collection - Contractual	\$10,525.00	\$7,761.00	\$11,393.00
13551 - Assessment - Personal Services	\$89,805.00	\$88,381.00	\$83,410.00
13554 - Assessment - Contractual	\$16,093.00	\$12,608.00	\$15,904.00
14101 - Clerk - Personal Services	\$90,659.00	\$94,937.00	\$87,725.00
14104 - Clerk - Contractual	\$5,292.00	\$6,824.00	\$7,723.00
14201 - Law - Personal Services	\$70,471.00	\$70,471.00	\$69,430.00
14204 - Law - Contractual	\$18,872.00	\$27,218.00	\$8,795.00
14404 - Engineer - Contractual	-	\$0.00	\$20,956.00
14501 - Elections - Personal Services	\$2,000.00	\$2,000.00	\$2,080.00
14504 - Elections - Contractual	\$5,408.00	\$5,250.00	\$5,097.00
16201 - Operation of Plant - Personal Services	\$266,427.00	\$252,854.00	\$242,181.00

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A - General
Statement of Expenditures and Other Uses

	12/31/2019	12/31/2018	12/31/2017
16202 - Operation of Plant - Equipment and Capital Outlay	\$5,963.00	\$10,611.00	\$25,373.00
16204 - Operation of Plant - Contractual	\$150,067.00	\$138,307.00	\$136,829.00
16704 - Central Printing and Mailing - Contractual	\$13,982.00	\$17,268.00	\$15,468.00
16801 - Central Data Processing - Personal Services	\$53,809.00	\$57,334.00	\$55,702.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$8,852.00	\$8,951.00	\$799.00
16804 - Central Data Processing - Contractual	\$76,664.00	\$46,757.00	\$55,519.00
19104 - Unallocated Insurance - Contractual	\$82,216.00	\$77,470.00	\$80,962.00
19204 - Municipal Association Dues - Contractual	\$5,800.00	\$2,450.00	\$1,950.00
19304 - Judgements and Claims - Contractual	\$2,144.00	\$862.00	\$12,541.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$9,204.00	\$9,664.00	\$8,446.00
Total for General Government Support	\$1,556,015.00	\$1,515,988.00	\$1,509,480.00
Public Safety			
30102 - Public Safety Administration - Equipment and Capital Outlay	\$21,312.00	\$52,250.00	\$5,828.00
30104 - Public Safety Administration - Contractual	\$5,028.00	\$24,633.00	\$4,922.00
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$4,200.00	\$0.00	\$6,300.00
30204 - Public Safety Communication Systems - Contractual	\$62,944.00	\$56,095.00	\$42,664.00
31201 - Police - Personal Services	\$936,096.00	\$872,977.00	\$835,373.00
31202 - Police - Equipment and Capital Outlay	\$37,274.00	\$50,904.00	\$33,632.00
31204 - Police - Contractual	\$91,705.00	\$121,414.00	\$115,844.00
33104 - Traffic Control - Contractual	\$3,777.00	\$305.00	\$883.00
35101 - Dog Control - Personal Services	\$1,958.00	\$1,441.00	\$1,430.00
35104 - Dog Control - Contractual	\$39.00	\$816.00	\$0.00
36201 - Safety Inspection - Personal Services	\$237,262.00	\$265,850.00	\$250,281.00

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A - General
Statement of Expenditures and Other Uses

	12/31/2019	12/31/2018	12/31/2017
36204 - Safety Inspection - Contractual	\$6,037.00	\$7,911.00	\$5,275.00
Total for Public Safety	\$1,407,632.00	\$1,454,596.00	\$1,302,432.00
Health			
42104 - Narcotics Guidance Council - Contractual	-	\$13,000.00	\$13,000.00
43204 - Mental Health Programs - Contractual	\$30,565.00	\$0.00	\$5,000.00
45404 - Ambulance - Contractual	\$125,600.00	\$123,869.00	\$123,892.00
Total for Health	\$156,165.00	\$136,869.00	\$141,892.00
Transportation			
50101 - Highway and Street Administration - Personal Services	\$124,061.00	\$162,464.00	\$157,698.00
50104 - Highway and Street Administration - Contractual	\$4,408.00	\$6,654.00	\$4,921.00
51324 - Garage - Contractual	\$44,875.00	\$34,218.00	\$37,573.00
51824 - Street Lighting - Contractual	\$7,407.00	\$6,581.00	\$6,354.00
Total for Transportation	\$180,751.00	\$209,917.00	\$206,546.00
Economic Assistance and Opportunity			
67724 - Programs for the Aging - Contractual	\$6,036.00	\$3,808.00	\$8,717.00
Total for Economic Assistance and Opportunity	\$6,036.00	\$3,808.00	\$8,717.00
Culture and Recreation			
70201 - Parks and Recreation Administration - Personal Services	\$132,949.00	\$128,951.00	\$122,685.00
70204 - Parks and Recreation Administration - Contractual	\$8,322.00	\$11,400.00	\$8,596.00
71101 - Parks - Personal Services	\$66,980.00	\$65,427.00	\$67,325.00
71104 - Parks - Contractual	\$24,627.00	\$14,713.00	\$4,995.00
71401 - Playground and Recreation Centers - Personal Services	\$100,201.00	\$92,860.00	\$91,299.00

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A - General
Statement of Expenditures and Other Uses

	12/31/2019	12/31/2018	12/31/2017
71404 - Playground and Recreation Centers - Contractual	\$61,099.00	\$85,199.00	\$75,145.00
71801 - Special Recreation Facilities - Personal Services	\$111,132.00	\$107,724.00	\$95,274.00
71804 - Special Recreation Facilities - Contractual	\$57,975.00	\$67,227.00	\$39,753.00
72704 - Band Concerts - Contractual	\$5,469.00	\$5,454.00	\$3,548.00
74504 - Museum/Art Gallery - Contractual	\$2,231.00	\$8,040.00	\$1,894.00
75101 - Historian - Personal Services	\$1,500.00	\$1,500.00	\$1,500.00
75201 - Historical Property - Personal Services	\$1,077.00	\$1,000.00	\$1,000.00
75504 - Celebrations - Contractual	\$16,311.00	\$14,895.00	\$15,221.00
76201 - Adult Recreation - Personal Services	\$27,568.00	\$27,197.00	\$26,939.00
76204 - Adult Recreation - Contractual	\$10,974.00	\$9,075.00	\$10,095.00
Total for Culture and Recreation	\$628,415.00	\$640,662.00	\$565,269.00
Home and Community Services			
80101 - Zoning - Personal Services	\$6,094.00	\$6,131.00	\$6,219.00
80104 - Zoning - Contractual	\$1,500.00	\$700.00	\$939.00
80201 - Planning and Surveys - Personal Services	\$81,920.00	\$67,519.00	\$63,312.00
80204 - Planning and Surveys - Contractual	\$10,183.00	\$10,228.00	\$9,772.00
80304 - Research - Contractual	\$13,420.00	\$7,694.00	\$8,547.00
80901 - Environmental Control - Personal Services	\$5,313.00	\$5,340.00	\$4,698.00
80904 - Environmental Control - Contractual	\$12,185.00	\$33,107.00	\$29,738.00
85401 - Drainage - Personal Services	\$18,868.00	\$19,679.00	\$19,494.00
85404 - Drainage - Contractual	-	\$250.00	\$100.00
85604 - Shade Trees - Contractual	\$7,620.00	\$0.00	\$3,775.00
87101 - Conservation - Personal Services	\$13,797.00	\$13,297.00	\$12,959.00
87104 - Conservation - Contractual	\$12,080.00	\$12,253.00	\$6,151.00

Town of Pound Ridge
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A - General
Statement of Expenditures and Other Uses

	12/31/2019	12/31/2018	12/31/2017
88101 - Cemetery - Personal Services	\$3,000.00	\$1,500.00	\$3,000.00
88104 - Cemetery - Contractual	\$0.00	\$475.00	\$0.00
Total for Home and Community Services	\$185,980.00	\$178,173.00	\$168,704.00
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$318,936.00	\$281,041.00	\$324,163.00
90158 - Police Retirement - Employee Benefits	\$117,467.00	\$132,805.00	\$138,819.00
90308 - Social Security - Employee Benefits	\$217,590.00	\$217,958.00	\$208,686.00
90408 - Workers' Compensation - Employee Benefits	\$72,318.00	\$73,522.00	\$56,672.00
90508 - Unemployment Insurance - Employee Benefits	\$362.00	\$13,714.00	\$1,529.00
90558 - Disability Insurance - Employee Benefits	\$16,690.00	\$16,387.00	\$17,422.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$900,555.00	\$766,688.00	\$1,003,654.00
Total for Employee Benefits	\$1,643,918.00	\$1,502,115.00	\$1,750,945.00
Debt Service			
97106 - Serial Bonds - Debt Principal	\$80,000.00	\$115,000.00	\$115,000.00
97107 - Serial Bonds - Debt Interest	\$11,687.00	\$5,382.00	\$8,073.00
97306 - Bond Anticipation Notes - Debt Principal	\$72,500.00	\$127,500.00	\$157,500.00
97307 - Bond Anticipation Notes - Debt Interest	\$23,604.00	\$7,519.00	\$8,040.00
Total for Debt Service	\$187,791.00	\$255,401.00	\$288,613.00
Total for Expenditures	\$5,952,703.00	\$5,897,529.00	\$5,942,598.00
Total for Expenditures and Other Uses	\$5,952,703.00	\$5,897,529.00	\$5,942,598.00

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**A - General
 Changes in Fund Balance**

	12/31/2019	12/31/2018	12/31/2017
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$4,060,639.00	\$3,630,280.00	\$3,319,919.00
8022 - Restated Fund Balance - Beginning of Year	\$4,060,639.00	\$3,630,280.00	\$3,319,919.00
Add Revenues and Other Sources	\$6,323,924.00	\$6,327,888.00	\$6,252,959.00
Deduct Expenditures and Other Uses	\$5,952,703.00	\$5,897,529.00	\$5,942,598.00
8029 - Fund Balance - End of Year	\$4,431,860.00	\$4,060,639.00	\$3,630,280.00

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**A - General
Adopted Budget Summary**

	12/31/2020	12/31/2019	12/31/2018
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$3,840,151.00	\$3,815,944.00	\$3,719,507.00
1099 - Est Rev - Property Tax Items	\$205,000.00	\$230,000.00	\$185,000.00
1199 - Est Rev - Non-Property Tax Items	\$1,180,000.00	\$950,000.00	\$915,000.00
1299 - Est Rev - Departmental Income	\$395,200.00	\$395,200.00	\$386,200.00
2399 - Est Rev - Intergovernmental Charges	\$25,000.00	\$25,000.00	\$25,000.00
2499 - Est Rev - Use of Money and Property	\$106,000.00	\$94,000.00	\$20,000.00
2599 - Est Rev - Licenses and Permits	\$211,000.00	\$211,000.00	\$186,000.00
2649 - Est Rev - Fines and Forfeitures	\$58,000.00	\$58,000.00	\$53,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$17,800.00	\$17,800.00	\$17,500.00
2799 - Est Rev - Other Revenues	\$30,000.00	\$30,000.00	\$30,000.00
3099 - Est Rev - State Aid	\$569,252.00	\$569,252.00	\$378,252.00
4099 - Est Rev - Federal Aid	\$16,000.00	\$16,000.00	\$14,000.00
Total for Estimated Revenue	\$6,653,403.00	\$6,412,196.00	\$5,929,459.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$200,000.00	\$340,000.00	\$480,000.00
Total for Estimated Other Sources	\$200,000.00	\$340,000.00	\$480,000.00
Total for Estimated Revenues and Other Sources	\$6,853,403.00	\$6,752,196.00	\$6,409,459.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**A - General
Adopted Budget Summary**

	12/31/2020	12/31/2019	12/31/2018
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,828,428.00	\$1,721,148.00	\$1,636,335.00
3999 - App - Public Safety	\$1,518,927.00	\$1,408,698.00	\$1,339,399.00
4999 - App - Health	\$318,097.00	\$308,598.00	\$141,869.00
5999 - App - Transportation	\$174,423.00	\$180,347.00	\$211,992.00
6999 - App - Economic Assistance and Opportunity	\$6,650.00	\$6,650.00	\$7,150.00
7999 - App - Culture and Recreation	\$686,981.00	\$681,347.00	\$680,550.00
8999 - App - Home and Community Services	\$229,798.00	\$220,058.00	\$185,402.00
9199 - App - Employee Benefits	\$1,606,000.00	\$1,608,000.00	\$1,584,000.00
9899 - App - Debt Service	\$107,700.00	\$240,953.00	\$248,000.00
Total for Estimated Appropriations	\$6,477,004.00	\$6,375,799.00	\$6,034,697.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$376,399.00	\$376,397.00	\$374,762.00
Total for Estimated Other Uses	\$376,399.00	\$376,397.00	\$374,762.00
Total for Estimated Appropriations and Other Uses	\$6,853,403.00	\$6,752,196.00	\$6,409,459.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**DA - Highway Town-wide
Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$293,881.00	\$120,569.00	\$111,376.00
Total for Cash	\$293,881.00	\$120,569.00	\$111,376.00
Due From Other Funds			
391 - Due From Other Funds	\$1,095,023.00	\$881,913.00	\$300,310.00
Total for Due From Other Funds	\$1,095,023.00	\$881,913.00	\$300,310.00
Other Receivables (net)			
380 - Accounts Receivable	\$15,970.00	-	\$0.00
Total for Other Receivables (net)	\$15,970.00	\$0.00	\$0.00
Prepaid Expenses			
480 - Prepaid Expenses	\$54,828.00	\$83,592.00	\$51,622.00
Total for Prepaid Expenses	\$54,828.00	\$83,592.00	\$51,622.00
Total for Assets	\$1,459,702.00	\$1,086,074.00	\$463,308.00
Total for Assets and Deferred Outflows of Resources	\$1,459,702.00	\$1,086,074.00	\$463,308.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**DA - Highway Town-wide
Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$52,250.00	\$63,419.00	\$37,988.00
Total for Accounts Payable	\$52,250.00	\$63,419.00	\$37,988.00
Due To Other Funds			
630 - Due To Other Funds	\$1,286,114.00	\$816,300.00	\$357,773.00
Total for Due To Other Funds	\$1,286,114.00	\$816,300.00	\$357,773.00
Total for Liabilities	\$1,338,364.00	\$879,719.00	\$395,761.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$54,828.00	\$83,592.00	\$51,622.00
Total for Nonspendable Fund Balance	\$54,828.00	\$83,592.00	\$51,622.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$66,510.00	-	-
915 - Assigned Unappropriated Fund Balance	\$0.00	\$122,763.00	\$15,925.00
Total for Assigned Fund Balance	\$66,510.00	\$122,763.00	\$15,925.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	\$0.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2019 - 12/31/2019

**DA - Highway Town-wide
 Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
Total for Unassigned Fund Balance	\$0.00	\$0.00	\$0.00
Total for Fund Balance	\$121,338.00	\$206,355.00	\$67,547.00
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$1,459,702.00	\$1,086,074.00	\$463,308.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**DA - Highway Town-wide
Results of Operations**

	12/31/2019	12/31/2018	12/31/2017
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$1,995,044.00	\$1,955,067.00	\$1,958,170.00
Total for Real Property Taxes	\$1,995,044.00	\$1,955,067.00	\$1,958,170.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>Transportation Services Other Governments</i>	\$12,036.00	\$35,889.00	\$7,456.00
Total for Intergovernmental Charges	\$12,036.00	\$35,889.00	\$7,456.00
Use of Money and Property			
2401 - Interest and Earnings	\$239.00	\$312.00	\$147.00
Total for Use of Money and Property	\$239.00	\$312.00	\$147.00
Sale of Property and Compensation for Loss			
2665 - Sales of Equipment	\$48,230.00	\$16,309.00	\$493.00
2680 - Insurance Recoveries	\$6,965.00	\$51,137.00	-
Total for Sale of Property and Compensation for Loss	\$55,195.00	\$67,446.00	\$493.00
Interfund Revenues			
2801 - Interfund Revenues	-	\$31,551.00	\$14,888.00
Total for Interfund Revenues	\$0.00	\$31,551.00	\$14,888.00
State Aid			

Town of Pound Ridge
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 For the Fiscal Period 01/01/2019 - 12/31/2019

**DA - Highway Town-wide
 Results of Operations**

	12/31/2019	12/31/2018	12/31/2017
3501 - State Aid Consolidated Highway Aid	\$167,480.00	\$242,204.00	\$63,610.00
Total for State Aid	\$167,480.00	\$242,204.00	\$63,610.00
Total for Revenues	\$2,229,994.00	\$2,332,469.00	\$2,044,764.00
Total for Revenues and Other Sources	\$2,229,994.00	\$2,332,469.00	\$2,044,764.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**DA - Highway Town-wide
Statement of Expenditures and Other Uses**

	12/31/2019	12/31/2018	12/31/2017
Expenditures and Other Uses			
Expenditures			
General Government Support			
19804 - Payment Of MTA Payroll Tax - Contractual	\$2,605.00	\$2,772.00	\$2,457.00
Total for General Government Support	\$2,605.00	\$2,772.00	\$2,457.00
Transportation			
51101 - Maintenance of Roads - Personal Services	\$140,639.00	\$142,297.00	\$17,559.00
51104 - Maintenance of Roads - Contractual	\$125,910.00	\$131,385.00	\$119,888.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$167,480.00	\$242,204.00	\$63,610.00
51301 - Machinery - Personal Services	\$98,390.00	\$97,265.00	\$91,429.00
51302 - Machinery - Equipment and Capital Outlay	\$23,934.00	\$17,945.00	\$24,400.00
51304 - Machinery - Contractual	\$126,979.00	\$109,979.00	\$114,746.00
51401 - Brush And Weeds - Personal Services	\$383,562.00	\$395,505.00	\$431,269.00
51404 - Brush And Weeds - Contractual	\$12,996.00	\$10,807.00	\$17,161.00
51421 - Snow Removal - Personal Services	\$226,876.00	\$203,185.00	\$256,897.00
51424 - Snow Removal - Contractual	\$155,166.00	\$189,880.00	\$139,768.00
Total for Transportation	\$1,461,932.00	\$1,540,452.00	\$1,276,727.00
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$164,356.00	\$140,310.00	\$161,838.00
90308 - Social Security - Employee Benefits	\$63,004.00	\$62,376.00	\$58,271.00
90408 - Workers' Compensation - Employee Benefits	\$39,219.00	\$36,078.00	\$28,293.00

Town of Pound Ridge
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**DA - Highway Town-wide
Statement of Expenditures and Other Uses**

	12/31/2019	12/31/2018	12/31/2017
90558 - Disability Insurance - Employee Benefits	\$5,473.00	\$9,193.00	\$5,720.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$289,995.00	\$250,263.00	\$280,137.00
Total for Employee Benefits	\$562,047.00	\$498,220.00	\$534,259.00
Debt Service			
97106 - Serial Bonds - Debt Principal	\$179,426.00	\$16,429.00	\$16,429.00
97107 - Serial Bonds - Debt Interest	\$12,897.00	\$769.00	\$1,153.00
97306 - Bond Anticipation Notes - Debt Principal	\$72,500.00	\$127,500.00	\$157,500.00
97307 - Bond Anticipation Notes - Debt Interest	\$23,604.00	\$7,519.00	\$8,040.00
Total for Debt Service	\$288,427.00	\$152,217.00	\$183,122.00
Total for Expenditures	\$2,315,011.00	\$2,193,661.00	\$1,996,565.00
Total for Expenditures and Other Uses	\$2,315,011.00	\$2,193,661.00	\$1,996,565.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2019 - 12/31/2019

**DA - Highway Town-wide
 Changes in Fund Balance**

	12/31/2019	12/31/2018	12/31/2017
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$206,355.00	\$67,547.00	\$19,348.00
8022 - Restated Fund Balance - Beginning of Year	\$206,355.00	\$67,547.00	\$19,348.00
Add Revenues and Other Sources	\$2,229,994.00	\$2,332,469.00	\$2,044,764.00
Deduct Expenditures and Other Uses	\$2,315,011.00	\$2,193,661.00	\$1,996,565.00
8029 - Fund Balance - End of Year	\$121,338.00	\$206,355.00	\$67,547.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2020	12/31/2019	12/31/2018
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$2,086,305.00	\$1,995,044.00	\$1,955,067.00
1299 - Est Rev - Departmental Income	\$41,200.00	\$51,200.00	\$31,200.00
2801 - Est Rev - Interfund Revenues	\$30,000.00	\$30,000.00	\$20,000.00
3099 - Est Rev - State Aid	\$180,000.00	\$180,000.00	\$180,000.00
Total for Estimated Revenue	\$2,337,505.00	\$2,256,244.00	\$2,186,267.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$104,000.00	-	-
Total for Estimated Other Sources	\$104,000.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$2,441,505.00	\$2,256,244.00	\$2,186,267.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2020	12/31/2019	12/31/2018
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$1,613,205.00	\$1,490,315.00	\$1,507,438.00
9199 - App - Employee Benefits	\$553,000.00	\$549,000.00	\$534,000.00
9899 - App - Debt Service	\$275,300.00	\$216,929.00	\$144,829.00
Total for Estimated Appropriations	\$2,441,505.00	\$2,256,244.00	\$2,186,267.00
Total for Estimated Appropriations and Other Uses	\$2,441,505.00	\$2,256,244.00	\$2,186,267.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**H - Capital Projects
Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$253,451.00	\$253,451.00	\$253,136.00
Total for Cash	\$253,451.00	\$253,451.00	\$253,136.00
Due From Other Funds			
391 - Due From Other Funds	\$255,364.00	\$838,096.00	-
Total for Due From Other Funds	\$255,364.00	\$838,096.00	\$0.00
Total for Assets	\$508,815.00	\$1,091,547.00	\$253,136.00
Total for Assets and Deferred Outflows of Resources	\$508,815.00	\$1,091,547.00	\$253,136.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**H - Capital Projects
Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$269,051.00	-	\$0.00
Total for Accounts Payable	\$269,051.00	\$0.00	\$0.00
Due To Other Funds			
630 - Due To Other Funds	\$106,177.00	\$127,500.00	\$306,030.00
Total for Due To Other Funds	\$106,177.00	\$127,500.00	\$306,030.00
Notes Payable			
626 - Bond Anticipation Notes Payable	\$1,955,000.00	\$1,800,000.00	\$1,040,000.00
Total for Notes Payable	\$1,955,000.00	\$1,800,000.00	\$1,040,000.00
Total for Liabilities	\$2,330,228.00	\$1,927,500.00	\$1,346,030.00
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$1,821,413.00)	(\$835,953.00)	(\$1,092,894.00)
Total for Unassigned Fund Balance	(\$1,821,413.00)	(\$835,953.00)	(\$1,092,894.00)
Total for Fund Balance	(\$1,821,413.00)	(\$835,953.00)	(\$1,092,894.00)
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$508,815.00	\$1,091,547.00	\$253,136.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**H - Capital Projects
Results of Operations**

	12/31/2019	12/31/2018	12/31/2017
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	\$315.00	\$316.00
Total for Use of Money and Property	\$0.00	\$315.00	\$316.00
Miscellaneous Local Sources			
2705 - Gifts and Donations	-	\$35,000.00	-
Total for Miscellaneous Local Sources	\$0.00	\$35,000.00	\$0.00
Total for Revenues	\$0.00	\$35,315.00	\$316.00
Other Sources			
Proceeds of Obligations			
5720 - Statutory Installment Bonds	-	\$640,000.00	-
5731 - BANS Redeemed from Appropriations	\$145,000.00	\$255,000.00	\$315,000.00
Total for Proceeds of Obligations	\$145,000.00	\$895,000.00	\$315,000.00
Total for Other Sources	\$145,000.00	\$895,000.00	\$315,000.00
Total for Revenues and Other Sources	\$145,000.00	\$930,315.00	\$315,316.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2019 - 12/31/2019

H - Capital Projects
Statement of Expenditures and Other Uses

	12/31/2019	12/31/2018	12/31/2017
Expenditures and Other Uses			
Expenditures			
General Government Support			
16202 - Operation of Plant - Equipment and Capital Outlay	\$1,130,460.00	\$673,374.00	\$150,743.00
Total for General Government Support	\$1,130,460.00	\$673,374.00	\$150,743.00
Total for Expenditures	\$1,130,460.00	\$673,374.00	\$150,743.00
Total for Expenditures and Other Uses	\$1,130,460.00	\$673,374.00	\$150,743.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**H - Capital Projects
Changes in Fund Balance**

	12/31/2019	12/31/2018	12/31/2017
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$835,953.00)	(\$1,092,894.00)	(\$1,257,467.00)
8022 - Restated Fund Balance - Beginning of Year	(\$835,953.00)	(\$1,092,894.00)	(\$1,257,467.00)
Add Revenues and Other Sources	\$145,000.00	\$930,315.00	\$315,316.00
Deduct Expenditures and Other Uses	\$1,130,460.00	\$673,374.00	\$150,743.00
8029 - Fund Balance - End of Year	(\$1,821,413.00)	(\$835,953.00)	(\$1,092,894.00)

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**ST - Special District(s) Public Parking
Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$223,326.00	\$151,302.00	\$158,086.00
Total for Cash	\$223,326.00	\$151,302.00	\$158,086.00
Due From Other Funds			
391 - Due From Other Funds	-	\$43,183.00	\$0.00
Total for Due From Other Funds	\$0.00	\$43,183.00	\$0.00
Total for Assets	\$223,326.00	\$194,485.00	\$158,086.00
Total for Assets and Deferred Outflows of Resources	\$223,326.00	\$194,485.00	\$158,086.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**ST - Special District(s) Public Parking
Balance Sheet**

	12/31/2019	12/31/2018	12/31/2017
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$121.00	\$250.00	\$524.00
Total for Accounts Payable	\$121.00	\$250.00	\$524.00
Due To Other Funds			
630 - Due To Other Funds	\$244.00	-	-
Total for Due To Other Funds	\$244.00	\$0.00	\$0.00
Total for Liabilities	\$365.00	\$250.00	\$524.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$222,961.00	\$194,235.00	\$157,562.00
Total for Assigned Fund Balance	\$222,961.00	\$194,235.00	\$157,562.00
Total for Fund Balance	\$222,961.00	\$194,235.00	\$157,562.00
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$223,326.00	\$194,485.00	\$158,086.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2019 - 12/31/2019

**ST - Special District(s) Public Parking
 Results of Operations**

	12/31/2019	12/31/2018	12/31/2017
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$44,030.00	\$43,183.00	\$42,128.00
Total for Real Property Taxes	\$44,030.00	\$43,183.00	\$42,128.00
Use of Money and Property			
2401 - Interest and Earnings	\$262.00	\$194.00	\$123.00
Total for Use of Money and Property	\$262.00	\$194.00	\$123.00
Total for Revenues	\$44,292.00	\$43,377.00	\$42,251.00
Total for Revenues and Other Sources	\$44,292.00	\$43,377.00	\$42,251.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2019 - 12/31/2019

**ST - Special District(s) Public Parking
 Statement of Expenditures and Other Uses**

	12/31/2019	12/31/2018	12/31/2017
Expenditures and Other Uses			
Expenditures			
Transportation			
56504 - Off Street Parking - Contractual	\$15,566.00	\$6,704.00	\$17,701.00
Total for Transportation	\$15,566.00	\$6,704.00	\$17,701.00
Total for Expenditures	\$15,566.00	\$6,704.00	\$17,701.00
Total for Expenditures and Other Uses	\$15,566.00	\$6,704.00	\$17,701.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**ST - Special District(s) Public Parking
Changes in Fund Balance**

	12/31/2019	12/31/2018	12/31/2017
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$194,235.00	\$157,562.00	\$133,012.00
8022 - Restated Fund Balance - Beginning of Year	\$194,235.00	\$157,562.00	\$133,012.00
Add Revenues and Other Sources	\$44,292.00	\$43,377.00	\$42,251.00
Deduct Expenditures and Other Uses	\$15,566.00	\$6,704.00	\$17,701.00
8029 - Fund Balance - End of Year	\$222,961.00	\$194,235.00	\$157,562.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2019 - 12/31/2019

**TA - Agency
Statement of Net Position**

	12/31/2019	12/31/2018	12/31/2017
Assets and Deferred Outflows			
Assets			
Cash			
200 - Cash	\$251,807.00	\$226,766.00	\$98,726.00
Total for Cash	\$251,807.00	\$226,766.00	\$98,726.00
Due From Other Funds			
391 - Due From Other Funds	\$92,465.00	\$537,369.00	\$702,254.00
Total for Due From Other Funds	\$92,465.00	\$537,369.00	\$702,254.00
Other			
489 - Miscellaneous Current Assets	-	-	\$0.00
Total for Other	\$0.00	\$0.00	\$0.00
Total for Assets	\$344,272.00	\$764,135.00	\$800,980.00
Total for Assets and Deferred Outflows	\$344,272.00	\$764,135.00	\$800,980.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2019 - 12/31/2019

**TA - Agency
 Statement of Net Position**

	12/31/2019	12/31/2018	12/31/2017
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Other Deposits			
730 - Guaranty & Bid Deposits	\$344,272.00	\$764,135.00	\$800,980.00
Total for Other Deposits	\$344,272.00	\$764,135.00	\$800,980.00
Total for Liabilities	\$344,272.00	\$764,135.00	\$800,980.00
Total for Liabilities, Deferred Inflows and Net Position	\$344,272.00	\$764,135.00	\$800,980.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2019 - 12/31/2019

**TE - Private Purpose Trust
 Statement of Net Position**

	12/31/2019	12/31/2018	12/31/2017
Assets and Deferred Outflows			
Assets			
Restricted Assets			
230 - Cash Special Reserves	\$211,539.00	\$213,251.00	\$221,301.00
Total for Restricted Assets	\$211,539.00	\$213,251.00	\$221,301.00
Total for Assets	\$211,539.00	\$213,251.00	\$221,301.00
Total for Assets and Deferred Outflows	\$211,539.00	\$213,251.00	\$221,301.00

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**TE - Private Purpose Trust
Statement of Net Position**

	12/31/2019	12/31/2018	12/31/2017
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Accounts Payable			
600 - Accounts Payable	-	-	\$0.00
Total for Accounts Payable	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$0.00
Net Position			
Net Position			
923 - Net Assets Restricted for Other Purposes <i>Net Assets Restricted for Other Purposes</i>	\$211,539.00	\$213,251.00	\$221,301.00
Total for Net Position	\$211,539.00	\$213,251.00	\$221,301.00
Total for Net Position	\$211,539.00	\$213,251.00	\$221,301.00
Total for Liabilities, Deferred Inflows and Net Position	\$211,539.00	\$213,251.00	\$221,301.00

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**TE - Private Purpose Trust
 Results of Operations**

	12/31/2019	12/31/2018	12/31/2017
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$6,918.00	\$200.00	\$311.00
Total for Use of Money and Property	\$6,918.00	\$200.00	\$311.00
Total for Revenues	\$6,918.00	\$200.00	\$311.00

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**TE - Private Purpose Trust
Statement of Expenditures and Other Uses**

	12/31/2019	12/31/2018	12/31/2017
Expenditures and Other Uses			
Expenditures			
General Government Support			
19898 - General Government Support, Other - Employee Benefits <i>General Government Support, Other</i>	\$0.00	\$8,250.00	\$1,200.00
Total for General Government Support	\$0.00	\$8,250.00	\$1,200.00
Culture and Recreation			
79891 - Culture And Recreation, Other - Personal Services <i>Culture And Recreation, Other</i>	\$8,630.00	-	-
Total for Culture and Recreation	\$8,630.00	\$0.00	\$0.00
Total for Expenditures	\$8,630.00	\$8,250.00	\$1,200.00
Total for Expenditures and Other Uses	\$8,630.00	\$8,250.00	\$1,200.00

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**TE - Private Purpose Trust
 Changes in Net Position**

	12/31/2019	12/31/2018	12/31/2017
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$213,251.00	\$221,301.00	\$222,190.00
8022 - Restated Net Position - Beginning of Year	\$213,251.00	\$221,301.00	\$222,190.00
Add Revenues and Other Sources	\$6,918.00	\$200.00	\$311.00
Deduct Expenditures and Other Uses	\$8,630.00	\$8,250.00	\$1,200.00
8029 - Net Position - End of Year	\$211,539.00	\$213,251.00	\$221,301.00

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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2019	12/31/2018	12/31/2017
Assets and Deferred Outflows of Resources			
Assets			
Fixed Assets (net)			
101 - Land	\$3,371,929.00	\$3,371,929.00	\$3,371,929.00
102 - Buildings	\$2,556,435.00	\$2,556,435.00	\$2,556,435.00
103 - Improvements Other Than Buildings	\$2,676,870.00	\$2,676,870.00	\$2,676,870.00
104 - Machinery and Equipment	\$3,850,695.00	\$3,564,866.00	\$3,192,477.00
105 - Construction Work In Progress	\$511,372.00	\$67,630.00	-
106 - Infrastructure	\$26,494,683.00	\$25,926,313.00	\$25,712,578.00
112 - Accumulated Depreciation Buildings	(\$1,526,347.00)	(\$1,490,041.00)	(\$1,453,735.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$1,446,284.00)	(\$1,408,421.00)	(\$1,370,558.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$3,168,582.00)	(\$2,945,433.00)	(\$2,733,236.00)
116 - Accumulated Depreciation Infrastructure	(\$20,664,860.00)	(\$20,066,024.00)	(\$19,486,133.00)
Total for Fixed Assets (net)	\$12,655,911.00	\$12,254,124.00	\$12,466,627.00
Total for Assets	\$12,655,911.00	\$12,254,124.00	\$12,466,627.00
Total for Assets and Deferred Outflows of Resources	\$12,655,911.00	\$12,254,124.00	\$12,466,627.00

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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2019	12/31/2018	12/31/2017
Liabilities and Deferred Inflows of Resources			
Liabilities			
Bond And Long Term Liabilities			
628 - Bonds Payable	\$512,000.00	\$771,426.00	\$262,855.00
Total for Bond And Long Term Liabilities	\$512,000.00	\$771,426.00	\$262,855.00
Due To Other Governments			
637 - Due to Employees Retirement System	\$244,997.00	\$310,623.00	\$374,086.00
Total for Due To Other Governments	\$244,997.00	\$310,623.00	\$374,086.00
Other Liabilities			
638 - Net Pension Liability Proportionate Share	\$628,691.00	\$308,272.00	\$873,220.00
683 - Other Post Employment Benefits	\$15,679,786.00	\$15,311,216.00	\$7,368,950.00
Total for Other Liabilities	\$16,308,477.00	\$15,619,488.00	\$8,242,170.00
Total for Liabilities	\$17,065,474.00	\$16,701,537.00	\$8,879,111.00
Total for Liabilities and Deferred Inflows of Resources	\$17,065,474.00	\$16,701,537.00	\$8,879,111.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness

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**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Redeemed from Bond Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Anticipation Note	\$1,800,000.00	\$300,000.00	\$145,000.00	\$0.00	\$0.00	\$0.00	\$1,955,000.00
Bond	\$771,426.00	\$0.00	\$259,426.00	\$0.00	\$0.00	\$0.00	\$512,000.00
Total	\$2,571,426.00	\$300,000.00	\$404,426.00	\$0.00	\$0.00	\$0.00	\$2,467,000.00