

**Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017**

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

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 12/31/2017, 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 2017 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2017:

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 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|------------------------|------------------------|------------------------|
| Assets and Deferred Outflows of Resources | | | |
| Assets | | | |
| Cash | | | |
| 200 - Cash | \$16,504,579.00 | \$10,037,071.00 | \$11,545,185.00 |
| 201 - Cash In Time Deposits | - | - | \$0.00 |
| 210 - Petty Cash | - | \$0.00 | \$672.00 |
| Total for Cash | \$16,504,579.00 | \$10,037,071.00 | \$11,545,857.00 |
| Restricted Assets | | | |
| 230 - Cash Special Reserves | \$2,034,680.00 | \$2,163,394.00 | - |
| Total for Restricted Assets | \$2,034,680.00 | \$2,163,394.00 | \$0.00 |
| Taxes Receivable (net) | | | |
| 250 - Taxes Receivable Current | \$107,831.00 | \$149,643.00 | \$155,376.00 |
| 260 - Taxes Receivable Overdue | \$818,328.00 | \$892,042.00 | \$797,144.00 |
| 280 - Returned School Taxes Receivable | \$6,064,115.00 | \$10,160,524.00 | \$10,838,556.00 |
| Total for Taxes Receivable (net) | \$6,990,274.00 | \$11,202,209.00 | \$11,791,076.00 |
| Due From Other Funds | | | |
| 391 - Due From Other Funds | - | - | \$0.00 |
| Total for Due From Other Funds | \$0.00 | \$0.00 | \$0.00 |
| Due From Other Governments | | | |

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**A - General
Balance Sheet**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|------------------------|------------------------|------------------------|
| 440 - Due from Other Governments <i>Due from Other Governments</i> | \$284,898.00 | \$279,383.00 | \$262,679.00 |
| Total for Due From Other Governments | \$284,898.00 | \$279,383.00 | \$262,679.00 |
| Other Receivables (net) | | | |
| 380 - Accounts Receivable | \$49,868.00 | \$16,293.00 | \$72,305.00 |
| Total for Other Receivables (net) | \$49,868.00 | \$16,293.00 | \$72,305.00 |
| Prepaid Expenses | | | |
| 480 - Prepaid Expenses | \$153,973.00 | \$196,173.00 | \$183,739.00 |
| Total for Prepaid Expenses | \$153,973.00 | \$196,173.00 | \$183,739.00 |
| Total for Assets | \$26,018,272.00 | \$23,894,523.00 | \$23,855,656.00 |
| Total for Assets and Deferred Outflows of Resources | \$26,018,272.00 | \$23,894,523.00 | \$23,855,656.00 |

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**A - General
Balance Sheet**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|------------------------|------------------------|------------------------|
| Liabilities, Deferred Inflows of Resources And Fund Balance | | | |
| Liabilities | | | |
| Accounts Payable | | | |
| 600 - Accounts Payable | \$111,545.00 | \$69,846.00 | \$211,248.00 |
| Total for Accounts Payable | \$111,545.00 | \$69,846.00 | \$211,248.00 |
| Due To Other Funds | | | |
| 630 - Due To Other Funds | \$338,762.00 | \$346,239.00 | \$508,531.00 |
| Total for Due To Other Funds | \$338,762.00 | \$346,239.00 | \$508,531.00 |
| Due To Other Governments | | | |
| 660 - Due To School Districts | \$21,011,140.00 | \$19,116,992.00 | \$18,943,981.00 |
| Total for Due To Other Governments | \$21,011,140.00 | \$19,116,992.00 | \$18,943,981.00 |
| Other Liabilities | | | |
| 690 - Overpayments and Clearing Account | \$2,298.00 | \$13,883.00 | \$22,895.00 |
| Total for Other Liabilities | \$2,298.00 | \$13,883.00 | \$22,895.00 |
| Total for Liabilities | \$21,463,745.00 | \$19,546,960.00 | \$19,686,655.00 |
| Deferred Inflows of Resources | | | |
| Deferred Inflows of Resources | | | |
| 694 - Deferred Taxes | \$924,247.00 | \$1,027,644.00 | \$952,520.00 |
| Total for Deferred Inflows of Resources | \$924,247.00 | \$1,027,644.00 | \$952,520.00 |

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**A - General
Balance Sheet**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|------------------------|------------------------|------------------------|
| Total for Deferred Inflows of Resources | \$924,247.00 | \$1,027,644.00 | \$952,520.00 |
| Fund Balance | | | |
| Nonspendable Fund Balance | | | |
| 806 - Not In Spendable Form | \$153,973.00 | \$196,173.00 | \$183,739.00 |
| Total for Nonspendable Fund Balance | \$153,973.00 | \$196,173.00 | \$183,739.00 |
| Restricted Fund Balance | | | |
| 878 - Capital Reserve | \$2,408,355.00 | \$2,032,152.00 | \$1,751,527.00 |
| 884 - Reserve For Debt | \$131,570.00 | \$131,242.00 | \$130,823.00 |
| Total for Restricted Fund Balance | \$2,539,925.00 | \$2,163,394.00 | \$1,882,350.00 |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | \$480,000.00 | \$480,000.00 | \$140,000.00 |
| 915 - Assigned Unappropriated Fund Balance | - | - | \$0.00 |
| Total for Assigned Fund Balance | \$480,000.00 | \$480,000.00 | \$140,000.00 |
| Unassigned Fund Balance | | | |
| 917 - Unassigned Fund Balance | \$456,382.00 | \$480,352.00 | \$1,010,392.00 |
| Total for Unassigned Fund Balance | \$456,382.00 | \$480,352.00 | \$1,010,392.00 |
| Total for Fund Balance | \$3,630,280.00 | \$3,319,919.00 | \$3,216,481.00 |
| Total for Liabilities, Deferred Inflows of Resources And Fund Balance | \$26,018,272.00 | \$23,894,523.00 | \$23,855,656.00 |

Town of Pound Ridge
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**A - General
Results of Operations**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|-----------------------|-----------------------|-----------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Real Property Taxes | | | |
| 1001 - Real Property Taxes | \$3,691,737.00 | \$3,525,133.00 | \$3,562,108.00 |
| Total for Real Property Taxes | \$3,691,737.00 | \$3,525,133.00 | \$3,562,108.00 |
| Real Property Tax Items | | | |
| 1090 - Interest and Penalties on Real Prop Taxes | \$229,238.00 | \$236,782.00 | \$210,090.00 |
| Total for Real Property Tax Items | \$229,238.00 | \$236,782.00 | \$210,090.00 |
| Non Property Tax Items | | | |
| 1120 - Non Property Tax Distribution by County | \$778,744.00 | \$745,254.00 | \$736,055.00 |
| 1170 - Franchise Tax | \$184,788.00 | \$107,462.00 | \$171,285.00 |
| Total for Non Property Tax Items | \$963,532.00 | \$852,716.00 | \$907,340.00 |
| Departmental Income | | | |
| 1255 - Clerk Fees | \$6,251.00 | \$5,011.00 | \$5,313.00 |
| 1560 - Safety Inspection Fees | \$31,827.00 | \$11,461.00 | \$9,144.00 |
| 2001 - Park and Recreational Charges | \$228,790.00 | \$235,297.00 | \$243,214.00 |
| 2025 - Special Recreational Facility Charges | \$112,146.00 | \$109,315.00 | \$111,137.00 |
| 2110 - Zoning Fees | \$1,600.00 | \$1,440.00 | \$1,280.00 |
| 2115 - Planning Board Fees | \$6,920.00 | \$5,800.00 | \$8,190.00 |
| 2130 - Refuse and Garbage Charges | \$4,128.00 | \$4,280.00 | \$3,610.00 |
| 2190 - Sale of Cemetery Lots | \$25,450.00 | \$5,545.00 | \$20,890.00 |

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**A - General
Results of Operations**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|---------------------|---------------------|---------------------|
| Total for Departmental Income | \$417,112.00 | \$378,149.00 | \$402,778.00 |
| Intergovernmental Charges | | | |
| 2210 - General Services Other Government <i>General Services Other Government</i> | \$11,230.00 | \$24,170.00 | \$22,149.00 |
| Total for Intergovernmental Charges | \$11,230.00 | \$24,170.00 | \$22,149.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$14,662.00 | \$9,228.00 | \$8,024.00 |
| 2410 - Rental of Real Property | \$2,800.00 | \$3,300.00 | \$5,500.00 |
| Total for Use of Money and Property | \$17,462.00 | \$12,528.00 | \$13,524.00 |
| Licenses and Permits | | | |
| 2501 - Business and Occupational License | \$8,385.00 | \$5,000.00 | \$4,025.00 |
| 2544 - Dog Licenses | \$4,720.00 | \$5,240.00 | \$4,811.00 |
| 2590 - Permits Other | \$223,264.00 | \$197,252.00 | \$227,191.00 |
| Total for Licenses and Permits | \$236,369.00 | \$207,492.00 | \$236,027.00 |
| Fines and Forfeitures | | | |
| 2610 - Fines and Forfeited Bail | \$67,255.00 | \$52,412.00 | \$44,167.00 |
| Total for Fines and Forfeitures | \$67,255.00 | \$52,412.00 | \$44,167.00 |
| Sale of Property and Compensation for Loss | | | |
| 2651 - Sales of Refuse For Recycling | \$890.00 | \$259.00 | \$208.00 |
| 2680 - Insurance Recoveries | \$24,814.00 | \$2,717.00 | \$46,994.00 |
| Total for Sale of Property and Compensation for Loss | \$25,704.00 | \$2,976.00 | \$47,202.00 |

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**A - General
Results of Operations**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|-----------------------|-----------------------|-----------------------|
| Miscellaneous Local Sources | | | |
| 2700 - Reimbursement of Medicare Part D Expenditures | \$17,110.00 | \$24,514.00 | \$1,261.00 |
| 2701 - Refunds of Prior Year Expenditures | \$7,214.00 | \$6,689.00 | \$26,955.00 |
| 2705 - Gifts and Donations | \$46,403.00 | \$17,385.00 | \$6,961.00 |
| Total for Miscellaneous Local Sources | \$70,727.00 | \$48,588.00 | \$35,177.00 |
| State Aid | | | |
| 3001 - State Aid Revenue Sharing | \$19,252.00 | \$19,252.00 | \$19,252.00 |
| 3005 - State Aid Mortgage Tax | \$457,596.00 | \$309,198.00 | \$344,937.00 |
| 3389 - State Aid Other Public Safety | \$45,745.00 | \$43,617.00 | \$101,496.00 |
| Total for State Aid | \$522,593.00 | \$372,067.00 | \$465,685.00 |
| Total for Revenues | \$6,252,959.00 | \$5,713,013.00 | \$5,946,247.00 |
| Total for Revenues and Other Sources | \$6,252,959.00 | \$5,713,013.00 | \$5,946,247.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

A - General
Statement of Expenditures and Other Uses

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|--------------|--------------|--------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| 10101 - Legislative Board - Personal Services | \$37,841.00 | \$37,840.00 | \$37,464.00 |
| 10104 - Legislative Board - Contractual | \$14,586.00 | \$22,913.00 | \$9,820.00 |
| 11101 - Municipal Court - Personal Services | \$141,779.00 | \$137,335.00 | \$136,819.00 |
| 11104 - Municipal Court - Contractual | \$6,433.00 | \$5,986.00 | \$9,671.00 |
| 12201 - Supervisor - Personal Services | \$118,623.00 | \$117,206.00 | \$117,535.00 |
| 12204 - Supervisor - Contractual | \$1,358.00 | \$2,580.00 | \$3,736.00 |
| 13101 - Director of Finance - Personal Services | \$116,527.00 | \$116,738.00 | \$113,955.00 |
| 13104 - Director of Finance - Contractual | \$7,335.00 | \$11,328.00 | \$12,491.00 |
| 13204 - Auditor - Contractual | \$33,200.00 | \$32,100.00 | \$32,100.00 |
| 13301 - Tax Collection - Personal Services | \$83,515.00 | \$80,895.00 | \$78,161.00 |
| 13304 - Tax Collection - Contractual | \$11,393.00 | \$6,528.00 | \$11,582.00 |
| 13551 - Assessment - Personal Services | \$83,410.00 | \$80,155.00 | \$84,638.00 |
| 13554 - Assessment - Contractual | \$15,904.00 | \$14,583.00 | \$15,739.00 |
| 14101 - Clerk - Personal Services | \$87,725.00 | \$92,303.00 | \$79,521.00 |
| 14104 - Clerk - Contractual | \$7,723.00 | \$3,999.00 | \$5,005.00 |
| 14201 - Law - Personal Services | \$69,430.00 | \$68,069.00 | \$67,394.00 |
| 14204 - Law - Contractual | \$8,795.00 | \$24,939.00 | \$19,131.00 |
| 14404 - Engineer - Contractual | \$20,956.00 | \$73,324.00 | \$111,507.00 |
| 14501 - Elections - Personal Services | \$2,080.00 | \$2,000.00 | \$2,000.00 |
| 14504 - Elections - Contractual | \$5,097.00 | \$4,949.00 | \$4,805.00 |
| 16201 - Operation of Plant - Personal Services | \$242,181.00 | \$242,676.00 | \$303,908.00 |

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|-----------------------|-----------------------|-----------------------|
| 16202 - Operation of Plant - Equipment and Capital Outlay | \$25,373.00 | \$0.00 | \$4,166.00 |
| 16204 - Operation of Plant - Contractual | \$136,829.00 | \$124,522.00 | \$170,115.00 |
| 16704 - Central Printing and Mailing - Contractual | \$15,468.00 | \$17,806.00 | \$15,438.00 |
| 16801 - Central Data Processing - Personal Services | \$55,702.00 | \$45,709.00 | \$55,920.00 |
| 16802 - Central Data Processing - Equipment and Capital Outlay | \$799.00 | \$1,793.00 | \$12,666.00 |
| 16804 - Central Data Processing - Contractual | \$55,519.00 | \$31,916.00 | \$37,993.00 |
| 19104 - Unallocated Insurance - Contractual | \$80,962.00 | \$66,805.00 | \$90,075.00 |
| 19204 - Municipal Association Dues - Contractual | \$1,950.00 | \$2,700.00 | \$0.00 |
| 19304 - Judgements and Claims - Contractual | \$12,541.00 | \$60.00 | \$4,100.00 |
| 19804 - Payment Of MTA Payroll Tax - Contractual | \$8,446.00 | \$6,671.00 | \$7,195.00 |
| Total for General Government Support | \$1,509,480.00 | \$1,476,428.00 | \$1,654,650.00 |
| Public Safety | | | |
| 30102 - Public Safety Administration - Equipment and Capital Outlay | \$5,828.00 | \$4,560.00 | \$8,733.00 |
| 30104 - Public Safety Administration - Contractual | \$4,922.00 | \$3,932.00 | \$2,967.00 |
| 30202 - Public Safety Communication Systems - Equipment and Capital Outlay | \$6,300.00 | \$2,010.00 | \$0.00 |
| 30204 - Public Safety Communication Systems - Contractual | \$42,664.00 | \$46,143.00 | \$42,620.00 |
| 31201 - Police - Personal Services | \$835,373.00 | \$809,259.00 | \$756,221.00 |
| 31202 - Police - Equipment and Capital Outlay | \$33,632.00 | \$12,406.00 | \$62,048.00 |
| 31204 - Police - Contractual | \$115,844.00 | \$101,712.00 | \$109,807.00 |
| 33104 - Traffic Control - Contractual | \$883.00 | \$783.00 | \$107.00 |
| 35101 - Dog Control - Personal Services | \$1,430.00 | \$1,232.00 | \$3,189.00 |
| 35104 - Dog Control - Contractual | \$0.00 | \$144.00 | \$449.00 |
| 36201 - Safety Inspection - Personal Services | \$250,281.00 | \$239,481.00 | \$237,109.00 |

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|-----------------------|-----------------------|-----------------------|
| 36204 - Safety Inspection - Contractual | \$5,275.00 | \$4,403.00 | \$7,194.00 |
| Total for Public Safety | \$1,302,432.00 | \$1,226,065.00 | \$1,230,444.00 |
| Health | | | |
| 42104 - Narcotics Guidance Council - Contractual | \$13,000.00 | \$13,000.00 | \$13,000.00 |
| 43204 - Mental Health Programs - Contractual | \$5,000.00 | - | - |
| 45404 - Ambulance - Contractual | \$123,892.00 | \$118,132.00 | \$120,032.00 |
| Total for Health | \$141,892.00 | \$131,132.00 | \$133,032.00 |
| Transportation | | | |
| 50101 - Highway and Street Administration - Personal Services | \$157,698.00 | \$154,098.00 | \$152,374.00 |
| 50104 - Highway and Street Administration - Contractual | \$4,921.00 | \$6,402.00 | \$5,362.00 |
| 51324 - Garage - Contractual | \$37,573.00 | \$25,292.00 | \$35,657.00 |
| 51824 - Street Lighting - Contractual | \$6,354.00 | \$5,906.00 | \$6,597.00 |
| Total for Transportation | \$206,546.00 | \$191,698.00 | \$199,990.00 |
| Economic Assistance and Opportunity | | | |
| 67724 - Programs for the Aging - Contractual | \$8,717.00 | \$6,647.00 | \$6,802.00 |
| Total for Economic Assistance and Opportunity | \$8,717.00 | \$6,647.00 | \$6,802.00 |
| Culture and Recreation | | | |
| 70201 - Parks and Recreation Administration - Personal Services | \$122,685.00 | \$120,316.00 | \$112,696.00 |
| 70204 - Parks and Recreation Administration - Contractual | \$8,596.00 | \$10,642.00 | \$8,554.00 |
| 71101 - Parks - Personal Services | \$67,325.00 | \$61,500.00 | \$76,260.00 |
| 71104 - Parks - Contractual | \$4,995.00 | \$9,777.00 | \$11,720.00 |
| 71401 - Playground and Recreation Centers - Personal Services | \$91,299.00 | \$81,776.00 | \$80,848.00 |

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|---------------------|---------------------|---------------------|
| 71404 - Playground and Recreation Centers - Contractual | \$75,145.00 | \$96,967.00 | \$103,870.00 |
| 71801 - Special Recreation Facilities - Personal Services | \$95,274.00 | \$104,387.00 | \$108,126.00 |
| 71804 - Special Recreation Facilities - Contractual | \$39,753.00 | \$56,922.00 | \$40,976.00 |
| 72704 - Band Concerts - Contractual | \$3,548.00 | \$5,374.00 | \$4,557.00 |
| 74504 - Museum/Art Gallery - Contractual | \$1,894.00 | \$2,747.00 | \$2,227.00 |
| 75101 - Historian - Personal Services | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| 75201 - Historical Property - Personal Services | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 75504 - Celebrations - Contractual | \$15,221.00 | \$14,139.00 | \$15,986.00 |
| 76201 - Adult Recreation - Personal Services | \$26,939.00 | \$27,294.00 | \$26,785.00 |
| 76204 - Adult Recreation - Contractual | \$10,095.00 | \$8,292.00 | \$9,964.00 |
| Total for Culture and Recreation | \$565,269.00 | \$602,633.00 | \$605,069.00 |
| Home and Community Services | | | |
| 80101 - Zoning - Personal Services | \$6,219.00 | \$6,141.00 | \$6,108.00 |
| 80104 - Zoning - Contractual | \$939.00 | \$650.00 | \$450.00 |
| 80201 - Planning and Surveys - Personal Services | \$63,312.00 | \$64,642.00 | \$64,845.00 |
| 80204 - Planning and Surveys - Contractual | \$9,772.00 | \$10,182.00 | \$11,699.00 |
| 80304 - Research - Contractual | \$8,547.00 | \$2,416.00 | \$1,098.00 |
| 80901 - Environmental Control - Personal Services | \$4,698.00 | \$4,180.00 | \$4,067.00 |
| 80904 - Environmental Control - Contractual | \$29,738.00 | \$6,861.00 | \$2,518.00 |
| 85401 - Drainage - Personal Services | \$19,494.00 | \$19,107.00 | \$19,233.00 |
| 85404 - Drainage - Contractual | \$100.00 | \$0.00 | \$54.00 |
| 85604 - Shade Trees - Contractual | \$3,775.00 | \$2,950.00 | \$6,685.00 |
| 87101 - Conservation - Personal Services | \$12,959.00 | \$12,760.00 | \$12,772.00 |
| 87104 - Conservation - Contractual | \$6,151.00 | \$8,863.00 | \$6,285.00 |

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|-----------------------|-----------------------|-----------------------|
| 88101 - Cemetery - Personal Services | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 88104 - Cemetery - Contractual | \$0.00 | \$200.00 | \$2,355.00 |
| Total for Home and Community Services | \$168,704.00 | \$141,952.00 | \$141,169.00 |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$324,163.00 | \$291,380.00 | \$234,611.00 |
| 90158 - Police Retirement - Employee Benefits | \$138,819.00 | \$125,762.00 | \$102,103.00 |
| 90308 - Social Security - Employee Benefits | \$208,686.00 | \$203,603.00 | \$203,154.00 |
| 90408 - Workers' Compensation - Employee Benefits | \$56,672.00 | \$70,499.00 | \$65,038.00 |
| 90508 - Unemployment Insurance - Employee Benefits | \$1,529.00 | - | \$0.00 |
| 90558 - Disability Insurance - Employee Benefits | \$17,422.00 | \$18,426.00 | \$30,781.00 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$1,003,654.00 | \$878,107.00 | \$777,748.00 |
| Total for Employee Benefits | \$1,750,945.00 | \$1,587,777.00 | \$1,413,435.00 |
| Debt Service | | | |
| 97106 - Serial Bonds - Debt Principal | \$115,000.00 | \$115,000.00 | \$115,000.00 |
| 97107 - Serial Bonds - Debt Interest | \$8,073.00 | \$10,734.00 | \$13,418.00 |
| 97306 - Bond Anticipation Notes - Debt Principal | \$157,500.00 | \$110,000.00 | \$50,000.00 |
| 97307 - Bond Anticipation Notes - Debt Interest | \$8,040.00 | \$9,509.00 | \$3,949.00 |
| Total for Debt Service | \$288,613.00 | \$245,243.00 | \$182,367.00 |
| Total for Expenditures | \$5,942,598.00 | \$5,609,575.00 | \$5,566,958.00 |
| Other Uses | | | |
| Operating Transfers | | | |

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2017 - 12/31/2017

A - General
Statement of Expenditures and Other Uses

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|-----------------------|-----------------------|-----------------------|
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer | - | - | \$0.00 |
| Total for Operating Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Other Uses | \$0.00 | \$0.00 | \$0.00 |
| Total for Expenditures and Other Uses | \$5,942,598.00 | \$5,609,575.00 | \$5,566,958.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

**A - General
Changes in Fund Balance**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|----------------|----------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$3,319,919.00 | \$3,216,481.00 | \$2,837,192.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$3,319,919.00 | \$3,216,481.00 | \$2,837,192.00 |
| Add Revenues and Other Sources | \$6,252,959.00 | \$5,713,013.00 | \$5,946,247.00 |
| Deduct Expenditures and Other Uses | \$5,942,598.00 | \$5,609,575.00 | \$5,566,958.00 |
| 8029 - Fund Balance - End of Year | \$3,630,280.00 | \$3,319,919.00 | \$3,216,481.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

**A - General
Adopted Budget Summary**

| | 12/31/2018 | 12/31/2017 | 12/31/2016 |
|--|-----------------------|-----------------------|-----------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$3,719,507.00 | \$3,573,866.00 | \$3,599,448.00 |
| 1099 - Est Rev - Property Tax Items | \$185,000.00 | \$185,000.00 | \$170,000.00 |
| 1199 - Est Rev - Non-Property Tax Items | \$915,000.00 | \$880,000.00 | \$878,000.00 |
| 1299 - Est Rev - Departmental Income | \$386,200.00 | \$380,800.00 | \$380,800.00 |
| 2399 - Est Rev - Intergovernmental Charges | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| 2499 - Est Rev - Use of Money and Property | \$20,000.00 | \$24,000.00 | \$26,000.00 |
| 2599 - Est Rev - Licenses and Permits | \$186,000.00 | \$182,000.00 | \$171,000.00 |
| 2649 - Est Rev - Fines and Forfeitures | \$53,000.00 | \$46,000.00 | \$42,000.00 |
| 2699 - Est Rev - Sales of Property and Compensation for Loss | \$17,500.00 | \$17,200.00 | \$17,200.00 |
| 2799 - Est Rev - Other Revenues | \$30,000.00 | \$30,000.00 | \$25,000.00 |
| 3099 - Est Rev - State Aid | \$378,252.00 | \$369,000.00 | \$513,500.00 |
| 4099 - Est Rev - Federal Aid | \$14,000.00 | \$15,000.00 | \$16,000.00 |
| Total for Estimated Revenue | \$5,929,459.00 | \$5,727,866.00 | \$5,863,948.00 |
| Estimated Other Sources | | | |
| 599 - Appropriated Fund Balance | \$480,000.00 | \$480,000.00 | \$140,000.00 |
| Total for Estimated Other Sources | \$480,000.00 | \$480,000.00 | \$140,000.00 |
| Total for Estimated Revenues and Other Sources | \$6,409,459.00 | \$6,207,866.00 | \$6,003,948.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

**A - General
Adopted Budget Summary**

| | 12/31/2018 | 12/31/2017 | 12/31/2016 |
|--|-----------------------|-----------------------|-----------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 1999 - App - General Government Support | \$1,636,335.00 | \$1,569,420.00 | \$1,735,510.00 |
| 3999 - App - Public Safety | \$1,339,399.00 | \$1,258,458.00 | \$1,191,683.00 |
| 4999 - App - Health | \$141,869.00 | \$136,891.00 | \$131,132.00 |
| 5999 - App - Transportation | \$211,992.00 | \$209,636.00 | \$208,555.00 |
| 6999 - App - Economic Assistance and Opportunity | \$7,150.00 | \$7,302.00 | \$7,302.00 |
| 7999 - App - Culture and Recreation | \$680,550.00 | \$624,138.00 | \$614,371.00 |
| 8999 - App - Home and Community Services | \$185,402.00 | \$186,240.00 | \$169,223.00 |
| 9199 - App - Employee Benefits | \$1,584,000.00 | \$1,566,000.00 | \$1,425,000.00 |
| 9899 - App - Debt Service | \$248,000.00 | \$276,106.00 | \$242,872.00 |
| Total for Estimated Appropriations | \$6,034,697.00 | \$5,834,191.00 | \$5,725,648.00 |
| Estimated Other Uses | | | |
| 962 - Other Budgetary Purposes | \$374,762.00 | \$373,675.00 | \$278,300.00 |
| Total for Estimated Other Uses | \$374,762.00 | \$373,675.00 | \$278,300.00 |
| Total for Estimated Appropriations and Other Uses | \$6,409,459.00 | \$6,207,866.00 | \$6,003,948.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows of Resources | | | |
| Assets | | | |
| Cash | | | |
| 200 - Cash | \$111,376.00 | \$117,596.00 | \$152,235.00 |
| Total for Cash | \$111,376.00 | \$117,596.00 | \$152,235.00 |
| Due From Other Funds | | | |
| 391 - Due From Other Funds | \$300,310.00 | \$479,390.00 | \$374,783.00 |
| Total for Due From Other Funds | \$300,310.00 | \$479,390.00 | \$374,783.00 |
| Other Receivables (net) | | | |
| 380 - Accounts Receivable | \$0.00 | \$934.00 | \$14,728.00 |
| Total for Other Receivables (net) | \$0.00 | \$934.00 | \$14,728.00 |
| Prepaid Expenses | | | |
| 480 - Prepaid Expenses | \$51,622.00 | \$69,783.00 | \$37,377.00 |
| Total for Prepaid Expenses | \$51,622.00 | \$69,783.00 | \$37,377.00 |
| Total for Assets | \$463,308.00 | \$667,703.00 | \$579,123.00 |
| Total for Assets and Deferred Outflows of Resources | \$463,308.00 | \$667,703.00 | \$579,123.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows of Resources And Fund Balance | | | |
| Liabilities | | | |
| Accounts Payable | | | |
| 600 - Accounts Payable | \$37,988.00 | \$648,355.00 | \$613,792.00 |
| Total for Accounts Payable | \$37,988.00 | \$648,355.00 | \$613,792.00 |
| Due To Other Funds | | | |
| 630 - Due To Other Funds | \$357,773.00 | \$0.00 | \$117,208.00 |
| Total for Due To Other Funds | \$357,773.00 | \$0.00 | \$117,208.00 |
| Total for Liabilities | \$395,761.00 | \$648,355.00 | \$731,000.00 |
| Fund Balance | | | |
| Nonspendable Fund Balance | | | |
| 806 - Not In Spendable Form | \$51,622.00 | \$69,783.00 | \$37,377.00 |
| Total for Nonspendable Fund Balance | \$51,622.00 | \$69,783.00 | \$37,377.00 |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | - | - | \$0.00 |
| 915 - Assigned Unappropriated Fund Balance | \$15,925.00 | - | \$0.00 |
| Total for Assigned Fund Balance | \$15,925.00 | \$0.00 | \$0.00 |
| Unassigned Fund Balance | | | |
| 917 - Unassigned Fund Balance | \$0.00 | (\$50,435.00) | (\$189,254.00) |

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|---------------------|----------------------|-----------------------|
| Total for Unassigned Fund Balance | \$0.00 | (\$50,435.00) | (\$189,254.00) |
| Total for Fund Balance | \$67,547.00 | \$19,348.00 | (\$151,877.00) |
| Total for Liabilities, Deferred Inflows of Resources And Fund Balance | \$463,308.00 | \$667,703.00 | \$579,123.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|-----------------------|-----------------------|-----------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Real Property Taxes | | | |
| 1001 - Real Property Taxes | \$1,958,170.00 | \$1,765,483.00 | \$1,580,474.00 |
| Total for Real Property Taxes | \$1,958,170.00 | \$1,765,483.00 | \$1,580,474.00 |
| Intergovernmental Charges | | | |
| 2300 - Transportation Services Other Governments <i>Transportation Services Other Governments</i> | \$7,456.00 | \$930.00 | \$30.00 |
| Total for Intergovernmental Charges | \$7,456.00 | \$930.00 | \$30.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$147.00 | \$96.00 | \$126.00 |
| Total for Use of Money and Property | \$147.00 | \$96.00 | \$126.00 |
| Sale of Property and Compensation for Loss | | | |
| 2665 - Sales of Equipment | \$493.00 | \$39,735.00 | - |
| Total for Sale of Property and Compensation for Loss | \$493.00 | \$39,735.00 | \$0.00 |
| Interfund Revenues | | | |
| 2801 - Interfund Revenues | \$14,888.00 | \$12,299.00 | \$23,325.00 |
| Total for Interfund Revenues | \$14,888.00 | \$12,299.00 | \$23,325.00 |
| State Aid | | | |
| 3501 - State Aid Consolidated Highway Aid | \$63,610.00 | \$156,364.00 | \$184,075.00 |

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|-----------------------|-----------------------|-----------------------|
| Total for State Aid | \$63,610.00 | \$156,364.00 | \$184,075.00 |
| Total for Revenues | \$2,044,764.00 | \$1,974,907.00 | \$1,788,030.00 |
| Total for Revenues and Other Sources | \$2,044,764.00 | \$1,974,907.00 | \$1,788,030.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|-----------------------|-----------------------|-----------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| 19804 - Payment Of MTA Payroll Tax - Contractual | \$2,457.00 | \$2,264.00 | \$2,469.00 |
| Total for General Government Support | \$2,457.00 | \$2,264.00 | \$2,469.00 |
| Transportation | | | |
| 51101 - Maintenance of Roads - Personal Services | \$17,559.00 | \$156,406.00 | \$134,071.00 |
| 51104 - Maintenance of Roads - Contractual | \$119,888.00 | \$71,750.00 | \$77,093.00 |
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | \$63,610.00 | \$155,806.00 | \$184,075.00 |
| 51301 - Machinery - Personal Services | \$91,429.00 | \$83,948.00 | \$60,718.00 |
| 51302 - Machinery - Equipment and Capital Outlay | \$24,400.00 | \$0.00 | \$13,325.00 |
| 51304 - Machinery - Contractual | \$114,746.00 | \$94,550.00 | \$103,208.00 |
| 51401 - Brush And Weeds - Personal Services | \$431,269.00 | \$385,811.00 | \$362,378.00 |
| 51404 - Brush And Weeds - Contractual | \$17,161.00 | \$12,478.00 | \$12,719.00 |
| 51421 - Snow Removal - Personal Services | \$256,897.00 | \$164,872.00 | \$266,127.00 |
| 51424 - Snow Removal - Contractual | \$139,768.00 | \$90,863.00 | \$213,990.00 |
| Total for Transportation | \$1,276,727.00 | \$1,216,484.00 | \$1,427,704.00 |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$161,838.00 | \$126,868.00 | \$124,725.00 |
| 90308 - Social Security - Employee Benefits | \$58,271.00 | \$57,939.00 | \$60,189.00 |
| 90408 - Workers' Compensation - Employee Benefits | \$28,293.00 | \$30,214.00 | \$43,359.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|-----------------------|-----------------------|-----------------------|
| 90558 - Disability Insurance - Employee Benefits | \$5,720.00 | \$4,020.00 | \$0.00 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$280,137.00 | \$255,331.00 | \$277,414.00 |
| Total for Employee Benefits | \$534,259.00 | \$474,372.00 | \$505,687.00 |
| Debt Service | | | |
| 97106 - Serial Bonds - Debt Principal | \$16,429.00 | \$16,429.00 | \$16,429.00 |
| 97107 - Serial Bonds - Debt Interest | \$1,153.00 | \$1,533.00 | \$1,917.00 |
| 97306 - Bond Anticipation Notes - Debt Principal | \$157,500.00 | \$85,000.00 | \$60,000.00 |
| 97307 - Bond Anticipation Notes - Debt Interest | \$8,040.00 | \$7,600.00 | \$3,805.00 |
| Total for Debt Service | \$183,122.00 | \$110,562.00 | \$82,151.00 |
| Total for Expenditures | \$1,996,565.00 | \$1,803,682.00 | \$2,018,011.00 |
| Total for Expenditures and Other Uses | \$1,996,565.00 | \$1,803,682.00 | \$2,018,011.00 |

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|----------------|----------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$19,348.00 | (\$151,877.00) | \$78,104.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$19,348.00 | (\$151,877.00) | \$78,104.00 |
| Add Revenues and Other Sources | \$2,044,764.00 | \$1,974,907.00 | \$1,788,030.00 |
| Deduct Expenditures and Other Uses | \$1,996,565.00 | \$1,803,682.00 | \$2,018,011.00 |
| 8029 - Fund Balance - End of Year | \$67,547.00 | \$19,348.00 | (\$151,877.00) |

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2018 | 12/31/2017 | 12/31/2016 |
|---|-----------------------|-----------------------|-----------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$1,955,067.00 | \$1,958,170.00 | \$1,765,483.00 |
| 1299 - Est Rev - Departmental Income | \$31,200.00 | \$31,200.00 | \$17,000.00 |
| 2801 - Est Rev - Interfund Revenues | \$20,000.00 | \$20,000.00 | \$25,000.00 |
| 3099 - Est Rev - State Aid | \$180,000.00 | \$128,000.00 | \$128,000.00 |
| Total for Estimated Revenue | \$2,186,267.00 | \$2,137,370.00 | \$1,935,483.00 |
| Total for Estimated Revenues and Other Sources | \$2,186,267.00 | \$2,137,370.00 | \$1,935,483.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2018 | 12/31/2017 | 12/31/2016 |
|--|-----------------------|-----------------------|-----------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 8999 - App - Home and Community Services | \$1,507,438.00 | \$1,432,254.00 | \$1,352,416.00 |
| 9199 - App - Employee Benefits | \$534,000.00 | \$534,500.00 | \$472,500.00 |
| 9899 - App - Debt Service | \$144,829.00 | \$170,616.00 | \$110,567.00 |
| Total for Estimated Appropriations | \$2,186,267.00 | \$2,137,370.00 | \$1,935,483.00 |
| Total for Estimated Appropriations and Other Uses | \$2,186,267.00 | \$2,137,370.00 | \$1,935,483.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

**H - Capital Projects
Balance Sheet**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows of Resources | | | |
| Assets | | | |
| Cash | | | |
| 200 - Cash | \$253,136.00 | \$272,617.00 | \$275,428.00 |
| Total for Cash | \$253,136.00 | \$272,617.00 | \$275,428.00 |
| Due From Other Funds | | | |
| 391 - Due From Other Funds | - | - | \$311,521.00 |
| Total for Due From Other Funds | \$0.00 | \$0.00 | \$311,521.00 |
| Total for Assets | \$253,136.00 | \$272,617.00 | \$586,949.00 |
| Total for Assets and Deferred Outflows of Resources | \$253,136.00 | \$272,617.00 | \$586,949.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

**H - Capital Projects
Balance Sheet**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|-------------------------|-------------------------|-------------------------|
| Liabilities, Deferred Inflows of Resources And Fund Balance | | | |
| Liabilities | | | |
| Accounts Payable | | | |
| 600 - Accounts Payable | \$0.00 | \$8,955.00 | \$11,955.00 |
| Total for Accounts Payable | \$0.00 | \$8,955.00 | \$11,955.00 |
| Due To Other Funds | | | |
| 630 - Due To Other Funds | \$306,030.00 | \$166,129.00 | \$60,565.00 |
| Total for Due To Other Funds | \$306,030.00 | \$166,129.00 | \$60,565.00 |
| Notes Payable | | | |
| 626 - Bond Anticipation Notes Payable | \$1,040,000.00 | \$1,355,000.00 | \$1,550,000.00 |
| Total for Notes Payable | \$1,040,000.00 | \$1,355,000.00 | \$1,550,000.00 |
| Total for Liabilities | \$1,346,030.00 | \$1,530,084.00 | \$1,622,520.00 |
| Fund Balance | | | |
| Unassigned Fund Balance | | | |
| 917 - Unassigned Fund Balance | (\$1,092,894.00) | (\$1,257,467.00) | (\$1,035,571.00) |
| Total for Unassigned Fund Balance | (\$1,092,894.00) | (\$1,257,467.00) | (\$1,035,571.00) |
| Total for Fund Balance | (\$1,092,894.00) | (\$1,257,467.00) | (\$1,035,571.00) |
| Total for Liabilities, Deferred Inflows of Resources And Fund Balance | \$253,136.00 | \$272,617.00 | \$586,949.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

**H - Capital Projects
Results of Operations**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|---------------------|---------------------|---------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$316.00 | \$189.00 | \$141.00 |
| Total for Use of Money and Property | \$316.00 | \$189.00 | \$141.00 |
| Total for Revenues | \$316.00 | \$189.00 | \$141.00 |
| Other Sources | | | |
| Operating Transfers | | | |
| 5031 - Interfund Transfers | - | - | \$0.00 |
| Total for Operating Transfers | \$0.00 | \$0.00 | \$0.00 |
| Proceeds of Obligations | | | |
| 5731 - BANS Redeemed from Appropriations | \$315,000.00 | \$195,000.00 | \$110,000.00 |
| Total for Proceeds of Obligations | \$315,000.00 | \$195,000.00 | \$110,000.00 |
| Total for Other Sources | \$315,000.00 | \$195,000.00 | \$110,000.00 |
| Total for Revenues and Other Sources | \$315,316.00 | \$195,189.00 | \$110,141.00 |

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2017 - 12/31/2017

H - Capital Projects
Statement of Expenditures and Other Uses

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|---------------------|---------------------|---------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| 16202 - Operation of Plant - Equipment and Capital Outlay | \$150,743.00 | \$417,085.00 | \$395,086.00 |
| Total for General Government Support | \$150,743.00 | \$417,085.00 | \$395,086.00 |
| Total for Expenditures | \$150,743.00 | \$417,085.00 | \$395,086.00 |
| Total for Expenditures and Other Uses | \$150,743.00 | \$417,085.00 | \$395,086.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|------------------|------------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | (\$1,257,467.00) | (\$1,035,571.00) | (\$750,626.00) |
| 8022 - Restated Fund Balance - Beginning of Year | (\$1,257,467.00) | (\$1,035,571.00) | (\$750,626.00) |
| Add Revenues and Other Sources | \$315,316.00 | \$195,189.00 | \$110,141.00 |
| Deduct Expenditures and Other Uses | \$150,743.00 | \$417,085.00 | \$395,086.00 |
| 8029 - Fund Balance - End of Year | (\$1,092,894.00) | (\$1,257,467.00) | (\$1,035,571.00) |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows of Resources | | | |
| Assets | | | |
| Cash | | | |
| 200 - Cash | \$158,086.00 | \$100,539.00 | \$112,126.00 |
| Total for Cash | \$158,086.00 | \$100,539.00 | \$112,126.00 |
| Due From Other Funds | | | |
| 391 - Due From Other Funds | \$0.00 | \$32,978.00 | - |
| Total for Due From Other Funds | \$0.00 | \$32,978.00 | \$0.00 |
| Total for Assets | \$158,086.00 | \$133,517.00 | \$112,126.00 |
| Total for Assets and Deferred Outflows of Resources | \$158,086.00 | \$133,517.00 | \$112,126.00 |

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2017 - 12/31/2017

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows of Resources And Fund Balance | | | |
| Liabilities | | | |
| Accounts Payable | | | |
| 600 - Accounts Payable | \$524.00 | \$505.00 | \$5,005.00 |
| Total for Accounts Payable | \$524.00 | \$505.00 | \$5,005.00 |
| Due To Other Funds | | | |
| 630 - Due To Other Funds | - | - | \$0.00 |
| Total for Due To Other Funds | \$0.00 | \$0.00 | \$0.00 |
| Total for Liabilities | \$524.00 | \$505.00 | \$5,005.00 |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$157,562.00 | \$133,012.00 | \$107,121.00 |
| Total for Assigned Fund Balance | \$157,562.00 | \$133,012.00 | \$107,121.00 |
| Total for Fund Balance | \$157,562.00 | \$133,012.00 | \$107,121.00 |
| Total for Liabilities, Deferred Inflows of Resources And Fund Balance | \$158,086.00 | \$133,517.00 | \$112,126.00 |

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|--------------------|--------------------|--------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Real Property Taxes | | | |
| 1001 - Real Property Taxes | \$42,128.00 | \$42,128.00 | \$41,300.00 |
| Total for Real Property Taxes | \$42,128.00 | \$42,128.00 | \$41,300.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$123.00 | \$72.00 | \$128.00 |
| Total for Use of Money and Property | \$123.00 | \$72.00 | \$128.00 |
| Total for Revenues | \$42,251.00 | \$42,200.00 | \$41,428.00 |
| Total for Revenues and Other Sources | \$42,251.00 | \$42,200.00 | \$41,428.00 |

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|--------------------|--------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Transportation | | | |
| 56504 - Off Street Parking - Contractual | \$17,701.00 | \$16,309.00 | \$36,106.00 |
| Total for Transportation | \$17,701.00 | \$16,309.00 | \$36,106.00 |
| Total for Expenditures | \$17,701.00 | \$16,309.00 | \$36,106.00 |
| Total for Expenditures and Other Uses | \$17,701.00 | \$16,309.00 | \$36,106.00 |

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|--------------|--------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$133,012.00 | \$107,121.00 | \$101,799.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$133,012.00 | \$107,121.00 | \$101,799.00 |
| Add Revenues and Other Sources | \$42,251.00 | \$42,200.00 | \$41,428.00 |
| Deduct Expenditures and Other Uses | \$17,701.00 | \$16,309.00 | \$36,106.00 |
| 8029 - Fund Balance - End of Year | \$157,562.00 | \$133,012.00 | \$107,121.00 |

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**TA - Agency
Statement of Net Position**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash | | | |
| 200 - Cash | \$98,726.00 | \$150,996.00 | \$158,281.00 |
| Total for Cash | \$98,726.00 | \$150,996.00 | \$158,281.00 |
| Due From Other Funds | | | |
| 391 - Due From Other Funds | \$702,254.00 | - | - |
| Total for Due From Other Funds | \$702,254.00 | \$0.00 | \$0.00 |
| Other | | | |
| 489 - Miscellaneous Current Assets <i>Miscellaneous Current Assets</i> | \$0.00 | \$608,924.00 | \$657,109.00 |
| Total for Other | \$0.00 | \$608,924.00 | \$657,109.00 |
| Total for Assets | \$800,980.00 | \$759,920.00 | \$815,390.00 |
| Total for Assets and Deferred Outflows | \$800,980.00 | \$759,920.00 | \$815,390.00 |

Town of Pound Ridge
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**TA - Agency
Statement of Net Position**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Net Position | | | |
| Liabilities | | | |
| Due To Other Governments | | | |
| 718 - State Retirement | - | - | \$0.00 |
| Total for Due To Other Governments | \$0.00 | \$0.00 | \$0.00 |
| Other Deposits | | | |
| 730 - Guaranty & Bid Deposits | \$800,980.00 | \$759,920.00 | \$815,276.00 |
| Total for Other Deposits | \$800,980.00 | \$759,920.00 | \$815,276.00 |
| Other Liabilities | | | |
| 719 - Disability Insurance | - | - | \$114.00 |
| Total for Other Liabilities | \$0.00 | \$0.00 | \$114.00 |
| Total for Liabilities | \$800,980.00 | \$759,920.00 | \$815,390.00 |
| Total for Liabilities, Deferred Inflows and Net Position | \$800,980.00 | \$759,920.00 | \$815,390.00 |

Town of Pound Ridge
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**TE - Private Purpose Trust
Statement of Net Position**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Restricted Assets | | | |
| 230 - Cash Special Reserves | \$221,301.00 | \$222,919.00 | \$231,261.00 |
| Total for Restricted Assets | \$221,301.00 | \$222,919.00 | \$231,261.00 |
| Total for Assets | \$221,301.00 | \$222,919.00 | \$231,261.00 |
| Total for Assets and Deferred Outflows | \$221,301.00 | \$222,919.00 | \$231,261.00 |

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Net Position | | | |
| Liabilities | | | |
| Accounts Payable | | | |
| 600 - Accounts Payable | \$0.00 | \$729.00 | \$1,037.00 |
| Total for Accounts Payable | \$0.00 | \$729.00 | \$1,037.00 |
| Total for Liabilities | \$0.00 | \$729.00 | \$1,037.00 |
| Net Position | | | |
| Net Position | | | |
| 923 - Net Assets Restricted for Other Purposes <i>Net Assets Restricted for Other Purposes</i> | \$221,301.00 | \$222,190.00 | \$230,224.00 |
| Total for Net Position | \$221,301.00 | \$222,190.00 | \$230,224.00 |
| Total for Net Position | \$221,301.00 | \$222,190.00 | \$230,224.00 |
| Total for Liabilities, Deferred Inflows and Net Position | \$221,301.00 | \$222,919.00 | \$231,261.00 |

Town of Pound Ridge
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**TE - Private Purpose Trust
 Results of Operations**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|-----------------|-----------------|-----------------|
| Revenues | | | |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$311.00 | \$216.00 | \$165.00 |
| Total for Use of Money and Property | \$311.00 | \$216.00 | \$165.00 |
| Total for Revenues | \$311.00 | \$216.00 | \$165.00 |

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|---|-------------------|-------------------|-------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| 19898 - General Government Support, Other - Employee Benefits <i>General Government Support, Other</i> | \$1,200.00 | \$8,250.00 | \$7,670.00 |
| Total for General Government Support | \$1,200.00 | \$8,250.00 | \$7,670.00 |
| Total for Expenditures | \$1,200.00 | \$8,250.00 | \$7,670.00 |
| Total for Expenditures and Other Uses | \$1,200.00 | \$8,250.00 | \$7,670.00 |

Town of Pound Ridge
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**TE - Private Purpose Trust
Changes in Net Position**

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|--------------|--------------|--------------|
| Analysis of Changes in Net Position | | | |
| 8021 - Net Position - Beginning of Year | \$222,190.00 | \$230,224.00 | \$237,729.00 |
| 8022 - Restated Net Position - Beginning of Year | \$222,190.00 | \$230,224.00 | \$237,729.00 |
| Add Revenues and Other Sources | \$311.00 | \$216.00 | \$165.00 |
| Deduct Expenditures and Other Uses | \$1,200.00 | \$8,250.00 | \$7,670.00 |
| 8029 - Net Position - End of Year | \$221,301.00 | \$222,190.00 | \$230,224.00 |

Town of Pound Ridge
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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|------------------------|------------------------|------------------------|
| 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 | \$3,192,477.00 | \$3,172,680.00 | \$2,925,066.00 |
| 105 - Construction Work In Progress | - | - | \$0.00 |
| 106 - Infrastructure | \$25,712,578.00 | \$25,509,367.00 | \$25,189,561.00 |
| 112 - Accumulated Depreciation Buildings | (\$1,453,735.00) | (\$1,418,374.00) | (\$1,353,101.00) |
| 113 - Accumulated Depreciation Improvements Other than Buildings | (\$1,370,558.00) | (\$1,332,695.00) | (\$1,295,253.00) |
| 114 - Accumulated Depreciation Machinery and Equipment | (\$2,733,236.00) | (\$2,652,981.00) | (\$2,403,655.00) |
| 116 - Accumulated Depreciation Infrastructure | (\$19,486,133.00) | (\$18,916,895.00) | (\$18,343,839.00) |
| Total for Fixed Assets (net) | \$12,466,627.00 | \$12,966,336.00 | \$13,324,013.00 |
| Total for Assets | \$12,466,627.00 | \$12,966,336.00 | \$13,324,013.00 |
| Total for Assets and Deferred Outflows of Resources | \$12,466,627.00 | \$12,966,336.00 | \$13,324,013.00 |

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

| | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|-----------------------|-----------------------|-----------------------|
| Liabilities and Deferred Inflows of Resources | | | |
| Liabilities | | | |
| Bond And Long Term Liabilities | | | |
| 628 - Bonds Payable | \$262,855.00 | \$394,284.00 | \$525,713.00 |
| Total for Bond And Long Term Liabilities | \$262,855.00 | \$394,284.00 | \$525,713.00 |
| Due To Other Governments | | | |
| 637 - Due to Employees Retirement System | \$374,086.00 | \$444,428.00 | \$503,431.00 |
| Total for Due To Other Governments | \$374,086.00 | \$444,428.00 | \$503,431.00 |
| Other Liabilities | | | |
| 638 - Net Pension Liability Proportionate Share | \$873,220.00 | \$1,552,767.00 | \$278,887.00 |
| 683 - Other Post Employment Benefits | \$7,368,950.00 | \$6,264,054.00 | \$5,199,021.00 |
| Total for Other Liabilities | \$8,242,170.00 | \$7,816,821.00 | \$5,477,908.00 |
| Total for Liabilities | \$8,879,111.00 | \$8,655,533.00 | \$6,507,052.00 |
| Total for Liabilities and Deferred Inflows of Resources | \$8,879,111.00 | \$8,655,533.00 | \$6,507,052.00 |

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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 | \$394,284.00 | \$0.00 | \$131,429.00 | \$0.00 | \$0.00 | \$0.00 | \$262,855.00 |
| Bond Anticipation Note | \$1,355,000.00 | \$0.00 | \$315,000.00 | \$0.00 | \$0.00 | \$0.00 | \$1,040,000.00 |
| Total | \$1,749,284.00 | \$0.00 | \$446,429.00 | \$0.00 | \$0.00 | \$0.00 | \$1,302,855.00 |