

**Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020**

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**Authorization**

Article 3, Section 30 of the General Municipal Law

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

**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 12/31/2020, is true and correct to the best of my knowledge and belief.

# Table of contents

Financial Statements	.....	1
A - General	.....	2
DA - Highway Town-wide	.....	18
H - Capital Projects	.....	28
ST - Special District(s) Public Parking	.....	33
TC - Custodial	.....	38
TE - Private Purpose Trust	.....	43
K - Schedule of Non-Current Government Assets	.....	48
W - Schedule of Non-Current Government Liabilities	.....	49
Supplemental Schedules	.....	50
Statement of Indebtedness	.....	51

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**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 2020 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2020:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- ST - Special District(s) Public Parking
- TC - Custodial
- 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 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$4,039,716.00	\$8,233,808.00	\$10,416,658.00
<b>Total for Cash</b>	<b>\$4,039,716.00</b>	<b>\$8,233,808.00</b>	<b>\$10,416,658.00</b>
<b>Restricted Assets</b>			
230 - Cash Special Reserves	-	\$3,157,792.00	\$2,786,867.00
<b>Total for Restricted Assets</b>	<b>\$0.00</b>	<b>\$3,157,792.00</b>	<b>\$2,786,867.00</b>
<b>Taxes Receivable (net)</b>			
250 - Taxes Receivable Current	\$131,933.00	\$70,575.00	\$103,180.00
260 - Taxes Receivable Overdue	\$414,398.00	\$353,259.00	\$473,177.00
280 - Returned School Taxes Receivable	-	\$12,567,039.00	\$10,949,626.00
330 - Property Acquired For Taxes	-	\$326,846.00	\$326,846.00
342 - Allowance For Uncollectible Taxes	(\$165,633.00)	(\$434,988.00)	(\$445,806.00)
<b>Total for Taxes Receivable (net)</b>	<b>\$380,698.00</b>	<b>\$12,882,731.00</b>	<b>\$11,407,023.00</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	\$818,080.00	\$51,142.00	-
<b>Total for Due From Other Funds</b>	<b>\$818,080.00</b>	<b>\$51,142.00</b>	<b>\$0.00</b>
<b>Due From Other Governments</b>			

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
440 - Due from Other Governments <i>Due from Other Governments</i>	\$586,519.00	\$363,065.00	\$324,258.00
<b>Total for Due From Other Governments</b>	<b>\$586,519.00</b>	<b>\$363,065.00</b>	<b>\$324,258.00</b>
<b>Other Receivables (net)</b>			
380 - Accounts Receivable	\$33,431.00	-	\$44,519.00
<b>Total for Other Receivables (net)</b>	<b>\$33,431.00</b>	<b>\$0.00</b>	<b>\$44,519.00</b>
<b>Prepaid Expenses</b>			
480 - Prepaid Expenses	\$283,906.00	\$188,500.00	\$256,081.00
<b>Total for Prepaid Expenses</b>	<b>\$283,906.00</b>	<b>\$188,500.00</b>	<b>\$256,081.00</b>
<b>Total for Assets</b>	<b>\$6,142,350.00</b>	<b>\$24,877,038.00</b>	<b>\$25,235,406.00</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$6,142,350.00</b>	<b>\$24,877,038.00</b>	<b>\$25,235,406.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$359,355.00	\$76,933.00	\$135,846.00
<b>Total for Accounts Payable</b>	<b>\$359,355.00</b>	<b>\$76,933.00</b>	<b>\$135,846.00</b>
<b>Payroll Liabilities</b>			
726 - Social Security Tax	\$173,630.00	-	-
<b>Total for Payroll Liabilities</b>	<b>\$173,630.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	\$43,910.00	\$101,461.00	\$1,356,762.00
<b>Total for Due To Other Funds</b>	<b>\$43,910.00</b>	<b>\$101,461.00</b>	<b>\$1,356,762.00</b>
<b>Due To Other Governments</b>			
660 - Due To School Districts	-	\$19,998,486.00	\$19,327,016.00
<b>Total for Due To Other Governments</b>	<b>\$0.00</b>	<b>\$19,998,486.00</b>	<b>\$19,327,016.00</b>
<b>Other Deposits</b>			
730 - Guaranty & Bid Deposits	\$438,477.00	-	-
<b>Total for Other Deposits</b>	<b>\$438,477.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
690 - Overpayments and Clearing Account	\$31,879.00	\$3,848.00	\$6,148.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Other Liabilities</b>	<b>\$31,879.00</b>	<b>\$3,848.00</b>	<b>\$6,148.00</b>
<b>Total for Liabilities</b>	<b>\$1,047,251.00</b>	<b>\$20,180,728.00</b>	<b>\$20,825,772.00</b>
<b>Deferred Inflows of Resources</b>			
<b>Deferred Inflows of Resources</b>			
694 - Deferred Taxes	\$338,700.00	\$264,460.00	\$348,995.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$338,700.00</b>	<b>\$264,460.00</b>	<b>\$348,995.00</b>
<b>Total for Deferred Inflows of Resources</b>	<b>\$338,700.00</b>	<b>\$264,460.00</b>	<b>\$348,995.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$283,906.00	\$188,500.00	\$256,081.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$283,906.00</b>	<b>\$188,500.00</b>	<b>\$256,081.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$3,534,346.00	\$3,157,792.00	\$2,786,876.00
884 - Reserve For Debt	-	-	\$0.00
<b>Total for Restricted Fund Balance</b>	<b>\$3,534,346.00</b>	<b>\$3,157,792.00</b>	<b>\$2,786,876.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$250,000.00	\$200,000.00	\$342,619.00
<b>Total for Assigned Fund Balance</b>	<b>\$250,000.00</b>	<b>\$200,000.00</b>	<b>\$342,619.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
 Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$688,147.00	\$885,568.00	\$675,063.00
<b>Total for Unassigned Fund Balance</b>	<b>\$688,147.00</b>	<b>\$885,568.00</b>	<b>\$675,063.00</b>
<b>Total for Fund Balance</b>	<b>\$4,756,399.00</b>	<b>\$4,431,860.00</b>	<b>\$4,060,639.00</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$6,142,350.00</b>	<b>\$24,877,048.00</b>	<b>\$25,235,406.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Real Property Taxes</b>			
1001 - Real Property Taxes	\$3,708,566.00	\$3,910,661.00	\$3,848,953.00
<b>Total for Real Property Taxes</b>	<b>\$3,708,566.00</b>	<b>\$3,910,661.00</b>	<b>\$3,848,953.00</b>
<b>Real Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$5,000.00	\$5,000.00	-
1090 - Interest and Penalties on Real Prop Taxes	\$157,541.00	\$170,359.00	\$190,149.00
<b>Total for Real Property Tax Items</b>	<b>\$162,541.00</b>	<b>\$175,359.00</b>	<b>\$190,149.00</b>
<b>Non Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,058,006.00	\$933,886.00	\$817,177.00
1170 - Franchise Tax	\$167,797.00	\$109,200.00	\$145,512.00
<b>Total for Non Property Tax Items</b>	<b>\$1,225,803.00</b>	<b>\$1,043,086.00</b>	<b>\$962,689.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$2,171.00	\$4,747.00	\$6,124.00
1560 - Safety Inspection Fees	\$7,972.00	\$12,064.00	\$23,794.00
2001 - Park and Recreational Charges	\$170,018.00	\$241,303.00	\$249,913.00
2025 - Special Recreational Facility Charges	\$86,577.00	\$141,497.00	\$134,576.00
2110 - Zoning Fees	\$240.00	\$960.00	\$1,600.00
2115 - Planning Board Fees	\$2,400.00	\$3,920.00	\$5,070.00
2130 - Refuse and Garbage Charges	\$2,694.00	\$3,444.00	\$17,772.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
2190 - Sale of Cemetery Lots	\$5,300.00	\$21,400.00	\$14,000.00
<b>Total for Departmental Income</b>	<b>\$277,372.00</b>	<b>\$429,335.00</b>	<b>\$452,849.00</b>
<b>Intergovernmental Charges</b>			
2210 - General Services Other Government <i>General Services Other Government</i>	\$9,276.00	\$17,770.00	-
<b>Total for Intergovernmental Charges</b>	<b>\$9,276.00</b>	<b>\$17,770.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$96,680.00	\$34,357.00	\$52,736.00
2410 - Rental of Real Property	\$800.00	\$11,800.00	\$3,400.00
<b>Total for Use of Money and Property</b>	<b>\$97,480.00</b>	<b>\$46,157.00</b>	<b>\$56,136.00</b>
<b>Licenses and Permits</b>			
2501 - Business and Occupational License	\$600.00	\$5,250.00	\$4,500.00
2544 - Dog Licenses	\$2,120.00	\$3,964.00	\$4,407.00
2590 - Permits Other	\$148,141.00	\$123,995.00	\$263,087.00
<b>Total for Licenses and Permits</b>	<b>\$150,861.00</b>	<b>\$133,209.00</b>	<b>\$271,994.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$12,130.00	\$36,369.00	\$60,888.00
<b>Total for Fines and Forfeitures</b>	<b>\$12,130.00</b>	<b>\$36,369.00</b>	<b>\$60,888.00</b>
<b>Sale of Property and Compensation for Loss</b>			
2651 - Sales of Refuse For Recycling	\$0.00	\$785.00	\$130.00
2680 - Insurance Recoveries	\$2,242.00	\$2,519.00	\$36,807.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Sale of Property and Compensation for Loss</b>	<b>\$2,242.00</b>	<b>\$3,304.00</b>	<b>\$36,937.00</b>
<b>Miscellaneous Local Sources</b>			
2700 - Reimbursement of Medicare Part D Expenditures	\$6,467.00	\$2,645.00	\$15,958.00
2701 - Refunds of Prior Year Expenditures	\$5,780.00	\$24,575.00	\$6,174.00
2705 - Gifts and Donations	\$4,700.00	\$68,030.00	\$10,605.00
2750 - AIM Related Payments	\$19,252.00	-	-
<b>Total for Miscellaneous Local Sources</b>	<b>\$36,199.00</b>	<b>\$95,250.00</b>	<b>\$32,737.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$0.00	\$19,252.00	\$19,252.00
3005 - State Aid Mortgage Tax	\$539,531.00	\$334,311.00	\$304,938.00
3389 - State Aid Other Public Safety	\$133,874.00	\$79,861.00	\$90,366.00
<b>Total for State Aid</b>	<b>\$673,405.00</b>	<b>\$433,424.00</b>	<b>\$414,556.00</b>
<b>Total for Revenues</b>	<b>\$6,355,875.00</b>	<b>\$6,323,924.00</b>	<b>\$6,327,888.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$6,355,875.00</b>	<b>\$6,323,924.00</b>	<b>\$6,327,888.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General**  
**Statement of Expenditures and Other Uses**

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
10101 - Legislative Board - Personal Services	\$38,600.00	\$37,840.00	\$37,840.00
10104 - Legislative Board - Contractual	\$11,401.00	\$12,519.00	\$8,428.00
11101 - Municipal Court - Personal Services	\$156,462.00	\$145,309.00	\$146,554.00
11104 - Municipal Court - Contractual	\$4,633.00	\$5,549.00	\$6,217.00
12201 - Supervisor - Personal Services	\$122,930.00	\$121,962.00	\$130,290.00
12204 - Supervisor - Contractual	\$2,020.00	\$2,899.00	\$2,506.00
13101 - Director of Finance - Personal Services	\$131,520.00	\$110,942.00	\$113,395.00
13104 - Director of Finance - Contractual	\$12,948.00	\$9,591.00	\$13,643.00
13204 - Auditor - Contractual	\$36,860.00	\$38,800.00	\$34,300.00
13301 - Tax Collection - Personal Services	\$77,912.00	\$86,351.00	\$84,837.00
13304 - Tax Collection - Contractual	\$8,177.00	\$10,525.00	\$7,761.00
13551 - Assessment - Personal Services	\$92,692.00	\$89,805.00	\$88,381.00
13554 - Assessment - Contractual	\$12,944.00	\$16,093.00	\$12,608.00
14101 - Clerk - Personal Services	\$104,313.00	\$90,659.00	\$94,937.00
14104 - Clerk - Contractual	\$4,325.00	\$5,292.00	\$6,824.00
14201 - Law - Personal Services	\$70,471.00	\$70,471.00	\$70,471.00
14204 - Law - Contractual	\$23,590.00	\$18,872.00	\$27,218.00
14404 - Engineer - Contractual	-	-	\$0.00
14501 - Elections - Personal Services	\$2,000.00	\$2,000.00	\$2,000.00
14504 - Elections - Contractual	\$5,570.00	\$5,408.00	\$5,250.00
16201 - Operation of Plant - Personal Services	\$255,794.00	\$266,427.00	\$252,854.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General**  
**Statement of Expenditures and Other Uses**

	12/31/2020	12/31/2019	12/31/2018
16202 - Operation of Plant - Equipment and Capital Outlay	\$1,094.00	\$5,963.00	\$10,611.00
16204 - Operation of Plant - Contractual	\$203,610.00	\$150,067.00	\$138,307.00
16704 - Central Printing and Mailing - Contractual	\$12,470.00	\$13,982.00	\$17,268.00
16801 - Central Data Processing - Personal Services	\$32,904.00	\$53,809.00	\$57,334.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$8,309.00	\$8,852.00	\$8,951.00
16804 - Central Data Processing - Contractual	\$48,232.00	\$76,664.00	\$46,757.00
19104 - Unallocated Insurance - Contractual	\$87,562.00	\$82,216.00	\$77,470.00
19204 - Municipal Association Dues - Contractual	\$2,225.00	\$5,800.00	\$2,450.00
19304 - Judgements and Claims - Contractual	\$0.00	\$2,144.00	\$862.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$9,638.00	\$9,204.00	\$9,664.00
<b>Total for General Government Support</b>	<b>\$1,581,206.00</b>	<b>\$1,556,015.00</b>	<b>\$1,515,988.00</b>
<b>Public Safety</b>			
30102 - Public Safety Administration - Equipment and Capital Outlay	\$6,542.00	\$21,312.00	\$52,250.00
30104 - Public Safety Administration - Contractual	\$16,184.00	\$5,028.00	\$24,633.00
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$8,290.00	\$4,200.00	\$0.00
30204 - Public Safety Communication Systems - Contractual	\$61,437.00	\$62,944.00	\$56,095.00
31201 - Police - Personal Services	\$993,688.00	\$936,096.00	\$872,977.00
31202 - Police - Equipment and Capital Outlay	\$13,868.00	\$37,274.00	\$50,904.00
31204 - Police - Contractual	\$66,039.00	\$91,705.00	\$121,414.00
33104 - Traffic Control - Contractual	\$2,145.00	\$3,777.00	\$305.00
35101 - Dog Control - Personal Services	\$5,420.00	\$1,958.00	\$1,441.00
35104 - Dog Control - Contractual	\$0.00	\$39.00	\$816.00
36201 - Safety Inspection - Personal Services	\$231,537.00	\$237,262.00	\$265,850.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General**  
**Statement of Expenditures and Other Uses**

	12/31/2020	12/31/2019	12/31/2018
36204 - Safety Inspection - Contractual	\$6,108.00	\$6,037.00	\$7,911.00
<b>Total for Public Safety</b>	<b>\$1,411,258.00</b>	<b>\$1,407,632.00</b>	<b>\$1,454,596.00</b>
<b>Health</b>			
42104 - Narcotics Guidance Council - Contractual	\$13,000.00	-	\$13,000.00
43204 - Mental Health Programs - Contractual	\$184,091.00	\$30,565.00	\$0.00
45404 - Ambulance - Contractual	\$135,096.00	\$125,600.00	\$123,869.00
<b>Total for Health</b>	<b>\$332,187.00</b>	<b>\$156,165.00</b>	<b>\$136,869.00</b>
<b>Transportation</b>			
50101 - Highway and Street Administration - Personal Services	\$105,873.00	\$124,061.00	\$162,464.00
50104 - Highway and Street Administration - Contractual	\$1,662.00	\$4,408.00	\$6,654.00
51324 - Garage - Contractual	\$19,906.00	\$44,875.00	\$34,218.00
51824 - Street Lighting - Contractual	\$5,265.00	\$7,407.00	\$6,581.00
<b>Total for Transportation</b>	<b>\$132,706.00</b>	<b>\$180,751.00</b>	<b>\$209,917.00</b>
<b>Economic Assistance and Opportunity</b>			
67724 - Programs for the Aging - Contractual	\$6,065.00	\$6,036.00	\$3,808.00
<b>Total for Economic Assistance and Opportunity</b>	<b>\$6,065.00</b>	<b>\$6,036.00</b>	<b>\$3,808.00</b>
<b>Culture and Recreation</b>			
70201 - Parks and Recreation Administration - Personal Services	\$137,226.00	\$132,949.00	\$128,951.00
70204 - Parks and Recreation Administration - Contractual	\$6,629.00	\$8,322.00	\$11,400.00
71101 - Parks - Personal Services	\$70,775.00	\$66,980.00	\$65,427.00
71104 - Parks - Contractual	\$38,167.00	\$24,627.00	\$14,713.00
71401 - Playground and Recreation Centers - Personal Services	\$56,316.00	\$100,201.00	\$92,860.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General**  
**Statement of Expenditures and Other Uses**

	12/31/2020	12/31/2019	12/31/2018
71404 - Playground and Recreation Centers - Contractual	\$53,267.00	\$61,099.00	\$85,199.00
71801 - Special Recreation Facilities - Personal Services	\$83,948.00	\$111,132.00	\$107,724.00
71804 - Special Recreation Facilities - Contractual	\$71,955.00	\$57,975.00	\$67,227.00
72704 - Band Concerts - Contractual	\$4,180.00	\$5,469.00	\$5,454.00
74504 - Museum/Art Gallery - Contractual	\$1,542.00	\$2,231.00	\$8,040.00
75101 - Historian - Personal Services	\$2,100.00	\$1,500.00	\$1,500.00
75201 - Historical Property - Personal Services	\$2,200.00	\$1,077.00	\$1,000.00
75504 - Celebrations - Contractual	\$7,902.00	\$16,311.00	\$14,895.00
76201 - Adult Recreation - Personal Services	\$22,854.00	\$27,568.00	\$27,197.00
76204 - Adult Recreation - Contractual	\$2,999.00	\$10,974.00	\$9,075.00
<b>Total for Culture and Recreation</b>	<b>\$562,060.00</b>	<b>\$628,415.00</b>	<b>\$640,662.00</b>
<b>Home and Community Services</b>			
80101 - Zoning - Personal Services	\$7,033.00	\$6,094.00	\$6,131.00
80104 - Zoning - Contractual	-	\$1,500.00	\$700.00
80201 - Planning and Surveys - Personal Services	\$92,795.00	\$81,920.00	\$67,519.00
80204 - Planning and Surveys - Contractual	\$7,513.00	\$10,183.00	\$10,228.00
80304 - Research - Contractual	\$8,553.00	\$13,420.00	\$7,694.00
80901 - Environmental Control - Personal Services	\$6,138.00	\$5,313.00	\$5,340.00
80904 - Environmental Control - Contractual	\$13,732.00	\$12,185.00	\$33,107.00
85401 - Drainage - Personal Services	\$19,600.00	\$18,868.00	\$19,679.00
85404 - Drainage - Contractual	-	-	\$250.00
85604 - Shade Trees - Contractual	-	\$7,620.00	\$0.00
87101 - Conservation - Personal Services	\$14,584.00	\$13,797.00	\$13,297.00
87104 - Conservation - Contractual	\$18,008.00	\$12,080.00	\$12,253.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General**  
**Statement of Expenditures and Other Uses**

	12/31/2020	12/31/2019	12/31/2018
88101 - Cemetery - Personal Services	\$3,000.00	\$3,000.00	\$1,500.00
88104 - Cemetery - Contractual	-	\$0.00	\$475.00
<b>Total for Home and Community Services</b>	<b>\$190,956.00</b>	<b>\$185,980.00</b>	<b>\$178,173.00</b>
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$275,330.00	\$318,936.00	\$281,041.00
90158 - Police Retirement - Employee Benefits	\$122,447.00	\$117,467.00	\$132,805.00
90308 - Social Security - Employee Benefits	\$216,456.00	\$217,590.00	\$217,958.00
90408 - Workers' Compensation - Employee Benefits	\$63,673.00	\$72,318.00	\$73,522.00
90508 - Unemployment Insurance - Employee Benefits	\$12,438.00	\$362.00	\$13,714.00
90558 - Disability Insurance - Employee Benefits	\$21,588.00	\$16,690.00	\$16,387.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$995,378.00	\$900,555.00	\$766,688.00
<b>Total for Employee Benefits</b>	<b>\$1,707,310.00</b>	<b>\$1,643,918.00</b>	<b>\$1,502,115.00</b>
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$32,000.00	\$80,000.00	\$115,000.00
97107 - Serial Bonds - Debt Interest	\$4,273.00	\$11,687.00	\$5,382.00
97306 - Bond Anticipation Notes - Debt Principal	\$60,000.00	\$72,500.00	\$127,500.00
97307 - Bond Anticipation Notes - Debt Interest	\$11,315.00	\$23,604.00	\$7,519.00
<b>Total for Debt Service</b>	<b>\$107,588.00</b>	<b>\$187,791.00</b>	<b>\$255,401.00</b>
<b>Total for Expenditures</b>	<b>\$6,031,336.00</b>	<b>\$5,952,703.00</b>	<b>\$5,897,529.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$6,031,336.00</b>	<b>\$5,952,703.00</b>	<b>\$5,897,529.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
 Changes in Fund Balance**

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$4,431,860.00	\$4,060,639.00	\$3,630,280.00
8022 - Restated Fund Balance - Beginning of Year	\$4,431,860.00	\$4,060,639.00	\$3,630,280.00
Add Revenues and Other Sources	\$6,355,875.00	\$6,323,924.00	\$6,327,888.00
Deduct Expenditures and Other Uses	\$6,031,336.00	\$5,952,703.00	\$5,897,529.00
8029 - Fund Balance - End of Year	\$4,756,399.00	\$4,431,860.00	\$4,060,639.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Adopted Budget Summary**

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$3,914,093.00	\$3,840,151.00	\$3,815,944.00
1099 - Est Rev - Property Tax Items	\$185,000.00	\$205,000.00	\$230,000.00
1199 - Est Rev - Non-Property Tax Items	\$1,180,000.00	\$1,180,000.00	\$950,000.00
1299 - Est Rev - Departmental Income	\$395,200.00	\$395,200.00	\$395,200.00
2399 - Est Rev - Intergovernmental Charges	\$25,000.00	\$25,000.00	\$25,000.00
2499 - Est Rev - Use of Money and Property	\$66,000.00	\$106,000.00	\$94,000.00
2599 - Est Rev - Licenses and Permits	\$211,000.00	\$211,000.00	\$211,000.00
2649 - Est Rev - Fines and Forfeitures	\$40,000.00	\$58,000.00	\$58,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$17,800.00	\$17,800.00	\$17,800.00
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	\$569,252.00
4099 - Est Rev - Federal Aid	\$16,000.00	\$16,000.00	\$16,000.00
<b>Total for Estimated Revenue</b>	<b>\$6,649,345.00</b>	<b>\$6,653,403.00</b>	<b>\$6,412,196.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$250,000.00	\$200,000.00	\$340,000.00
<b>Total for Estimated Other Sources</b>	<b>\$250,000.00</b>	<b>\$200,000.00</b>	<b>\$340,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$6,899,345.00</b>	<b>\$6,853,403.00</b>	<b>\$6,752,196.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Adopted Budget Summary**

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$1,773,202.00	\$1,828,428.00	\$1,721,148.00
3999 - App - Public Safety	\$1,611,441.00	\$1,518,927.00	\$1,408,698.00
4999 - App - Health	\$321,000.00	\$318,097.00	\$308,598.00
5999 - App - Transportation	\$172,540.00	\$174,423.00	\$180,347.00
6999 - App - Economic Assistance and Opportunity	\$6,650.00	\$6,650.00	\$6,650.00
7999 - App - Culture and Recreation	\$737,928.00	\$686,981.00	\$681,347.00
8999 - App - Home and Community Services	\$169,100.00	\$229,798.00	\$220,058.00
9199 - App - Employee Benefits	\$1,615,000.00	\$1,606,000.00	\$1,608,000.00
9899 - App - Debt Service	\$116,300.00	\$107,700.00	\$240,953.00
<b>Total for Estimated Appropriations</b>	<b>\$6,523,161.00</b>	<b>\$6,477,004.00</b>	<b>\$6,375,799.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	\$376,184.00	\$376,399.00	\$376,397.00
<b>Total for Estimated Other Uses</b>	<b>\$376,184.00</b>	<b>\$376,399.00</b>	<b>\$376,397.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$6,899,345.00</b>	<b>\$6,853,403.00</b>	<b>\$6,752,196.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$35,645.00	\$293,881.00	\$120,569.00
<b>Total for Cash</b>	<b>\$35,645.00</b>	<b>\$293,881.00</b>	<b>\$120,569.00</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	\$34,771.00	\$1,095,023.00	\$881,913.00
<b>Total for Due From Other Funds</b>	<b>\$34,771.00</b>	<b>\$1,095,023.00</b>	<b>\$881,913.00</b>
<b>Other Receivables (net)</b>			
380 - Accounts Receivable	\$0.00	\$15,970.00	-
<b>Total for Other Receivables (net)</b>	<b>\$0.00</b>	<b>\$15,970.00</b>	<b>\$0.00</b>
<b>Prepaid Expenses</b>			
480 - Prepaid Expenses	\$85,899.00	\$54,828.00	\$83,592.00
<b>Total for Prepaid Expenses</b>	<b>\$85,899.00</b>	<b>\$54,828.00</b>	<b>\$83,592.00</b>
<b>Total for Assets</b>	<b>\$156,315.00</b>	<b>\$1,459,702.00</b>	<b>\$1,086,074.00</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$156,315.00</b>	<b>\$1,459,702.00</b>	<b>\$1,086,074.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$152,081.00	\$52,250.00	\$63,419.00
<b>Total for Accounts Payable</b>	<b>\$152,081.00</b>	<b>\$52,250.00</b>	<b>\$63,419.00</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	-	\$1,286,114.00	\$816,300.00
<b>Total for Due To Other Funds</b>	<b>\$0.00</b>	<b>\$1,286,114.00</b>	<b>\$816,300.00</b>
<b>Total for Liabilities</b>	<b>\$152,081.00</b>	<b>\$1,338,364.00</b>	<b>\$879,719.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$0.00	\$54,828.00	\$83,592.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$0.00</b>	<b>\$54,828.00</b>	<b>\$83,592.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$0.00	\$66,510.00	-
915 - Assigned Unappropriated Fund Balance	\$4,234.00	\$0.00	\$122,763.00
<b>Total for Assigned Fund Balance</b>	<b>\$4,234.00</b>	<b>\$66,510.00</b>	<b>\$122,763.00</b>
<b>Total for Fund Balance</b>	<b>\$4,234.00</b>	<b>\$121,338.00</b>	<b>\$206,355.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$156,315.00</b>	<b>\$1,459,702.00</b>	<b>\$1,086,074.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Real Property Taxes</b>			
1001 - Real Property Taxes	\$2,086,305.00	\$1,995,044.00	\$1,955,067.00
<b>Total for Real Property Taxes</b>	<b>\$2,086,305.00</b>	<b>\$1,995,044.00</b>	<b>\$1,955,067.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>Transportation Services Other Governments</i>	\$10,815.00	\$12,036.00	\$35,889.00
<b>Total for Intergovernmental Charges</b>	<b>\$10,815.00</b>	<b>\$12,036.00</b>	<b>\$35,889.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	\$239.00	\$312.00
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$239.00</b>	<b>\$312.00</b>
<b>Sale of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	-	\$48,230.00	\$16,309.00
2680 - Insurance Recoveries	-	\$6,965.00	\$51,137.00
<b>Total for Sale of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$55,195.00</b>	<b>\$67,446.00</b>
<b>Interfund Revenues</b>			
2801 - Interfund Revenues	-	-	\$31,551.00
<b>Total for Interfund Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,551.00</b>
<b>State Aid</b>			

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
3501 - State Aid Consolidated Highway Aid	\$117,292.00	\$167,480.00	\$242,204.00
<b>Total for State Aid</b>	<b>\$117,292.00</b>	<b>\$167,480.00</b>	<b>\$242,204.00</b>
<b>Total for Revenues</b>	<b>\$2,214,412.00</b>	<b>\$2,229,994.00</b>	<b>\$2,332,469.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,214,412.00</b>	<b>\$2,229,994.00</b>	<b>\$2,332,469.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
19804 - Payment Of MTA Payroll Tax - Contractual	\$3,009.00	\$2,605.00	\$2,772.00
<b>Total for General Government Support</b>	<b>\$3,009.00</b>	<b>\$2,605.00</b>	<b>\$2,772.00</b>
<b>Transportation</b>			
51101 - Maintenance of Roads - Personal Services	\$152,431.00	\$140,639.00	\$142,297.00
51104 - Maintenance of Roads - Contractual	\$282,279.00	\$125,910.00	\$131,385.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$117,292.00	\$167,480.00	\$242,204.00
51301 - Machinery - Personal Services	\$108,076.00	\$98,390.00	\$97,265.00
51302 - Machinery - Equipment and Capital Outlay	\$18,634.00	\$23,934.00	\$17,945.00
51304 - Machinery - Contractual	\$139,084.00	\$126,979.00	\$109,979.00
51401 - Brush And Weeds - Personal Services	\$471,704.00	\$383,562.00	\$395,505.00
51404 - Brush And Weeds - Contractual	\$12,313.00	\$12,996.00	\$10,807.00
51421 - Snow Removal - Personal Services	\$189,635.00	\$226,876.00	\$203,185.00
51424 - Snow Removal - Contractual	\$86,659.00	\$155,166.00	\$189,880.00
<b>Total for Transportation</b>	<b>\$1,578,107.00</b>	<b>\$1,461,932.00</b>	<b>\$1,540,452.00</b>
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$117,999.00	\$164,356.00	\$140,310.00
90308 - Social Security - Employee Benefits	\$67,702.00	\$63,004.00	\$62,376.00
90408 - Workers' Compensation - Employee Benefits	\$42,449.00	\$39,219.00	\$36,078.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
90558 - Disability Insurance - Employee Benefits	\$4,712.00	\$5,473.00	\$9,193.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$242,318.00	\$289,995.00	\$250,263.00
<b>Total for Employee Benefits</b>	<b>\$475,180.00</b>	<b>\$562,047.00</b>	<b>\$498,220.00</b>
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$96,000.00	\$179,426.00	\$16,429.00
97107 - Serial Bonds - Debt Interest	\$12,819.00	\$12,897.00	\$769.00
97306 - Bond Anticipation Notes - Debt Principal	\$140,000.00	\$72,500.00	\$127,500.00
97307 - Bond Anticipation Notes - Debt Interest	\$26,401.00	\$23,604.00	\$7,519.00
<b>Total for Debt Service</b>	<b>\$275,220.00</b>	<b>\$288,427.00</b>	<b>\$152,217.00</b>
<b>Total for Expenditures</b>	<b>\$2,331,516.00</b>	<b>\$2,315,011.00</b>	<b>\$2,193,661.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,331,516.00</b>	<b>\$2,315,011.00</b>	<b>\$2,193,661.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$121,338.00	\$206,355.00	\$67,547.00
8022 - Restated Fund Balance - Beginning of Year	\$121,338.00	\$206,355.00	\$67,547.00
Add Revenues and Other Sources	\$2,214,412.00	\$2,229,994.00	\$2,332,469.00
Deduct Expenditures and Other Uses	\$2,331,516.00	\$2,315,011.00	\$2,193,661.00
8029 - Fund Balance - End of Year	\$4,234.00	\$121,338.00	\$206,355.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$2,126,154.00	\$2,086,305.00	\$1,995,044.00
1299 - Est Rev - Departmental Income	\$41,200.00	\$41,200.00	\$51,200.00
2801 - Est Rev - Interfund Revenues	\$30,000.00	\$30,000.00	\$30,000.00
3099 - Est Rev - State Aid	\$180,000.00	\$180,000.00	\$180,000.00
<b>Total for Estimated Revenue</b>	<b>\$2,377,354.00</b>	<b>\$2,337,505.00</b>	<b>\$2,256,244.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$100,000.00	\$104,000.00	-
<b>Total for Estimated Other Sources</b>	<b>\$100,000.00</b>	<b>\$104,000.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$2,477,354.00</b>	<b>\$2,441,505.00</b>	<b>\$2,256,244.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$1,628,054.00	\$1,613,205.00	\$1,490,315.00
9199 - App - Employee Benefits	\$549,000.00	\$553,000.00	\$549,000.00
9899 - App - Debt Service	\$300,300.00	\$275,300.00	\$216,929.00
<b>Total for Estimated Appropriations</b>	<b>\$2,477,354.00</b>	<b>\$2,441,505.00</b>	<b>\$2,256,244.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$2,477,354.00</b>	<b>\$2,441,505.00</b>	<b>\$2,256,244.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$163,628.00	\$253,451.00	\$253,451.00
<b>Total for Cash</b>	<b>\$163,628.00</b>	<b>\$253,451.00</b>	<b>\$253,451.00</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	-	\$255,364.00	\$838,096.00
<b>Total for Due From Other Funds</b>	<b>\$0.00</b>	<b>\$255,364.00</b>	<b>\$838,096.00</b>
<b>Total for Assets</b>	<b>\$163,628.00</b>	<b>\$508,815.00</b>	<b>\$1,091,547.00</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$163,628.00</b>	<b>\$508,815.00</b>	<b>\$1,091,547.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$292,071.00	\$269,051.00	-
<b>Total for Accounts Payable</b>	<b>\$292,071.00</b>	<b>\$269,051.00</b>	<b>\$0.00</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	\$852,607.00	\$106,177.00	\$127,500.00
<b>Total for Due To Other Funds</b>	<b>\$852,607.00</b>	<b>\$106,177.00</b>	<b>\$127,500.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$4,205,000.00	\$1,955,000.00	\$1,800,000.00
<b>Total for Notes Payable</b>	<b>\$4,205,000.00</b>	<b>\$1,955,000.00</b>	<b>\$1,800,000.00</b>
<b>Total for Liabilities</b>	<b>\$5,349,678.00</b>	<b>\$2,330,228.00</b>	<b>\$1,927,500.00</b>
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$5,186,050.00)	(\$1,821,413.00)	(\$835,953.00)
<b>Total for Unassigned Fund Balance</b>	<b>(\$5,186,050.00)</b>	<b>(\$1,821,413.00)</b>	<b>(\$835,953.00)</b>
<b>Total for Fund Balance</b>	<b>(\$5,186,050.00)</b>	<b>(\$1,821,413.00)</b>	<b>(\$835,953.00)</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$163,628.00</b>	<b>\$508,815.00</b>	<b>\$1,091,547.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects  
Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$940.00	-	\$315.00
<b>Total for Use of Money and Property</b>	<b>\$940.00</b>	<b>\$0.00</b>	<b>\$315.00</b>
<b>Miscellaneous Local Sources</b>			
2705 - Gifts and Donations	\$510,000.00	-	\$35,000.00
<b>Total for Miscellaneous Local Sources</b>	<b>\$510,000.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>
<b>Total for Revenues</b>	<b>\$510,940.00</b>	<b>\$0.00</b>	<b>\$35,315.00</b>
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5720 - Statutory Installment Bonds	-	-	\$640,000.00
5731 - BANS Redeemed from Appropriations	\$200,000.00	\$145,000.00	\$255,000.00
<b>Total for Proceeds of Obligations</b>	<b>\$200,000.00</b>	<b>\$145,000.00</b>	<b>\$895,000.00</b>
<b>Total for Other Sources</b>	<b>\$200,000.00</b>	<b>\$145,000.00</b>	<b>\$895,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$710,940.00</b>	<b>\$145,000.00</b>	<b>\$930,315.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects**  
**Statement of Expenditures and Other Uses**

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$4,075,577.00	\$1,130,460.00	\$673,374.00
<b>Total for General Government Support</b>	<b>\$4,075,577.00</b>	<b>\$1,130,460.00</b>	<b>\$673,374.00</b>
<b>Total for Expenditures</b>	<b>\$4,075,577.00</b>	<b>\$1,130,460.00</b>	<b>\$673,374.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$4,075,577.00</b>	<b>\$1,130,460.00</b>	<b>\$673,374.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	(\$1,821,413.00)	(\$835,953.00)	(\$1,092,894.00)
8022 - Restated Fund Balance - Beginning of Year	(\$1,821,413.00)	(\$835,953.00)	(\$1,092,894.00)
Add Revenues and Other Sources	\$710,940.00	\$145,000.00	\$930,315.00
Deduct Expenditures and Other Uses	\$4,075,577.00	\$1,130,460.00	\$673,374.00
8029 - Fund Balance - End of Year	(\$5,186,050.00)	(\$1,821,413.00)	(\$835,953.00)

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$135,653.00	\$223,326.00	\$151,302.00
<b>Total for Cash</b>	<b>\$135,653.00</b>	<b>\$223,326.00</b>	<b>\$151,302.00</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	\$43,910.00	-	\$43,183.00
<b>Total for Due From Other Funds</b>	<b>\$43,910.00</b>	<b>\$0.00</b>	<b>\$43,183.00</b>
<b>State And Federal Aid Receivables</b>			
410 - Due from State and Federal Government	\$0.00	-	-
<b>Total for State And Federal Aid Receivables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$179,563.00</b>	<b>\$223,326.00</b>	<b>\$194,485.00</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$179,563.00</b>	<b>\$223,326.00</b>	<b>\$194,485.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$2,488.00	\$121.00	\$250.00
<b>Total for Accounts Payable</b>	<b>\$2,488.00</b>	<b>\$121.00</b>	<b>\$250.00</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	\$244.00	\$244.00	-
<b>Total for Due To Other Funds</b>	<b>\$244.00</b>	<b>\$244.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$2,732.00</b>	<b>\$365.00</b>	<b>\$250.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$176,831.00	\$222,961.00	\$194,235.00
<b>Total for Assigned Fund Balance</b>	<b>\$176,831.00</b>	<b>\$222,961.00</b>	<b>\$194,235.00</b>
<b>Total for Fund Balance</b>	<b>\$176,831.00</b>	<b>\$222,961.00</b>	<b>\$194,235.00</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$179,563.00</b>	<b>\$223,326.00</b>	<b>\$194,485.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Real Property Taxes</b>			
1001 - Real Property Taxes	\$43,910.00	\$44,030.00	\$43,183.00
<b>Total for Real Property Taxes</b>	<b>\$43,910.00</b>	<b>\$44,030.00</b>	<b>\$43,183.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$86.00	\$262.00	\$194.00
<b>Total for Use of Money and Property</b>	<b>\$86.00</b>	<b>\$262.00</b>	<b>\$194.00</b>
<b>Total for Revenues</b>	<b>\$43,996.00</b>	<b>\$44,292.00</b>	<b>\$43,377.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$43,996.00</b>	<b>\$44,292.00</b>	<b>\$43,377.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
56504 - Off Street Parking - Contractual	\$90,126.00	\$15,566.00	\$6,704.00
<b>Total for Transportation</b>	<b>\$90,126.00</b>	<b>\$15,566.00</b>	<b>\$6,704.00</b>
<b>Total for Expenditures</b>	<b>\$90,126.00</b>	<b>\$15,566.00</b>	<b>\$6,704.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$90,126.00</b>	<b>\$15,566.00</b>	<b>\$6,704.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$222,961.00	\$194,235.00	\$157,562.00
8022 - Restated Fund Balance - Beginning of Year	\$222,961.00	\$194,235.00	\$157,562.00
Add Revenues and Other Sources	\$43,996.00	\$44,292.00	\$43,377.00
Deduct Expenditures and Other Uses	\$90,126.00	\$15,566.00	\$6,704.00
8029 - Fund Balance - End of Year	\$176,831.00	\$222,961.00	\$194,235.00

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**TC - Custodial  
 Statement of Net Position**

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$4,009,913.00	-	-
<b>Total for Cash</b>	<b>\$4,009,913.00</b>		
<b>Other Receivables (net)</b>			
380 - Accounts Receivable	\$15,113,751.00	-	-
<b>Total for Other Receivables (net)</b>	<b>\$15,113,751.00</b>		
<b>Total for Assets</b>	<b>\$19,123,664.00</b>		
<b>Total for Assets and Deferred Outflows</b>	<b>\$19,123,664.00</b>		

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**TC - Custodial  
 Statement of Net Position**

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Due To Other Governments</b>			
631 - Due To Other Governments <i>Due To Other Governments</i>	\$19,123,664.00	-	-
<b>Total for Due To Other Governments</b>	<b>\$19,123,664.00</b>		
<b>Total for Liabilities</b>	<b>\$19,123,664.00</b>		
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$19,123,664.00</b>		

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**TC - Custodial  
 Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues</b>			
<b>Miscellaneous Local Sources</b>			
2770 - Unclassified <i>Unclassified</i>	\$29,436,319.00	-	-
<b>Total for Miscellaneous Local Sources</b>	<b>\$29,436,319.00</b>		
<b>Total for Revenues</b>	<b>\$29,436,319.00</b>		

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**TC - Custodial  
 Statement of Expenditures and Other Uses**

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
19354 - Other Custodial Activities - Contractual <i>Other Custodial Activities</i>	\$29,436,319.00	-	-
<b>Total for General Government Support</b>	<b>\$29,436,319.00</b>		
<b>Total for Expenditures</b>	<b>\$29,436,319.00</b>		
<b>Total for Expenditures and Other Uses</b>	<b>\$29,436,319.00</b>		

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**TC - Custodial  
 Changes in Net Position**

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$0.00	-	-
8022 - Restated Net Position - Beginning of Year	\$0.00	-	-
Add Revenues and Other Sources	\$29,436,319.00	-	-
Deduct Expenditures and Other Uses	\$29,436,319.00	-	-
8029 - Net Position - End of Year	\$0.00	-	-

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Restricted Assets</b>			
230 - Cash Special Reserves	\$211,711.00	\$211,539.00	\$213,251.00
<b>Total for Restricted Assets</b>	<b>\$211,711.00</b>	<b>\$211,539.00</b>	<b>\$213,251.00</b>
<b>Total for Assets</b>	<b>\$211,711.00</b>	<b>\$211,539.00</b>	<b>\$213,251.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$211,711.00</b>	<b>\$211,539.00</b>	<b>\$213,251.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Net Position</b>			
<b>Net Position</b>			
923 - Net Assets Restricted for Other Purposes <i>Net Assets Restricted for Other Purposes</i>	\$211,711.00	\$211,539.00	\$213,251.00
<b>Total for Net Position</b>	<b>\$211,711.00</b>	<b>\$211,539.00</b>	<b>\$213,251.00</b>
<b>Total for Net Position</b>	<b>\$211,711.00</b>	<b>\$211,539.00</b>	<b>\$213,251.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$211,711.00</b>	<b>\$211,539.00</b>	<b>\$213,251.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$572.00	\$6,918.00	\$200.00
<b>Total for Use of Money and Property</b>	<b>\$572.00</b>	<b>\$6,918.00</b>	<b>\$200.00</b>
<b>Total for Revenues</b>	<b>\$572.00</b>	<b>\$6,918.00</b>	<b>\$200.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
19898 - General Government Support, Other - Employee Benefits <i>General Government Support, Other</i>	\$400.00	\$0.00	\$8,250.00
<b>Total for General Government Support</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$8,250.00</b>
<b>Culture and Recreation</b>			
79891 - Culture And Recreation, Other - Personal Services	-	\$8,630.00	-
<b>Total for Culture and Recreation</b>	<b>\$0.00</b>	<b>\$8,630.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$400.00</b>	<b>\$8,630.00</b>	<b>\$8,250.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$400.00</b>	<b>\$8,630.00</b>	<b>\$8,250.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$211,539.00	\$213,251.00	\$221,301.00
8022 - Restated Net Position - Beginning of Year	\$211,539.00	\$213,251.00	\$221,301.00
Add Revenues and Other Sources	\$572.00	\$6,918.00	\$200.00
Deduct Expenditures and Other Uses	\$400.00	\$8,630.00	\$8,250.00
8029 - Net Position - End of Year	\$211,711.00	\$211,539.00	\$213,251.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Fixed Assets (net)</b>			
101 - Land	\$4,106,929.00	\$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	\$4,438,789.00	\$3,850,695.00	\$3,564,866.00
105 - Construction Work In Progress	\$2,307,861.00	\$511,372.00	\$67,630.00
106 - Infrastructure	\$28,185,444.00	\$26,494,683.00	\$25,926,313.00
112 - Accumulated Depreciation Buildings	(\$1,562,654.00)	(\$1,526,347.00)	(\$1,490,041.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$1,484,147.00)	(\$1,446,284.00)	(\$1,408,421.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$3,383,437.00)	(\$3,168,582.00)	(\$2,945,433.00)
116 - Accumulated Depreciation Infrastructure	(\$21,153,962.00)	(\$20,664,860.00)	(\$20,066,024.00)
<b>Total for Fixed Assets (net)</b>	<b>\$16,688,128.00</b>	<b>\$12,655,911.00</b>	<b>\$12,254,124.00</b>
<b>Total for Assets</b>	<b>\$16,688,128.00</b>	<b>\$12,655,911.00</b>	<b>\$12,254,124.00</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$16,688,128.00</b>	<b>\$12,655,911.00</b>	<b>\$12,254,124.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities and Deferred Inflows of Resources</b>			
<b>Liabilities</b>			
<b>Bond And Long Term Liabilities</b>			
628 - Bonds Payable	\$384,000.00	\$512,000.00	\$771,426.00
<b>Total for Bond And Long Term Liabilities</b>	<b>\$384,000.00</b>	<b>\$512,000.00</b>	<b>\$771,426.00</b>
<b>Due To Other Governments</b>			
637 - Due to Employees Retirement System	\$177,132.00	\$244,997.00	\$310,623.00
<b>Total for Due To Other Governments</b>	<b>\$177,132.00</b>	<b>\$244,997.00</b>	<b>\$310,623.00</b>
<b>Other Liabilities</b>			
638 - Net Pension Liability Proportionate Share	\$2,093,150.00	\$628,691.00	\$308,272.00
683 - Other Post Employment Benefits	\$17,278,007.00	\$15,679,786.00	\$15,311,216.00
<b>Total for Other Liabilities</b>	<b>\$19,371,157.00</b>	<b>\$16,308,477.00</b>	<b>\$15,619,488.00</b>
<b>Total for Liabilities</b>	<b>\$19,932,289.00</b>	<b>\$17,065,474.00</b>	<b>\$16,701,537.00</b>
<b>Total for Liabilities and Deferred Inflows of Resources</b>	<b>\$19,932,289.00</b>	<b>\$17,065,474.00</b>	<b>\$16,701,537.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**Statement of Indebtedness  
Debt Summary**

<b>Debt Type</b>	<b>Beginning Balance</b>	<b>Debt Issued</b>	<b>Principal Paid</b>	<b>Redeemed from Bond Proceeds</b>	<b>Prior Year Adjustment</b>	<b>Accreted Interest</b>	<b>Ending Balance</b>
Bond	\$512,000.00	\$0.00	\$128,000.00	\$0.00	\$0.00	\$0.00	\$384,000.00
Bond Anticipation Note	\$1,955,000.00	\$2,450,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$4,205,000.00
<b>Total</b>	<b>\$2,467,000.00</b>	<b>\$2,450,000.00</b>	<b>\$328,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,589,000.00</b>