

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Poestenkill
County of Rensselaer
For the Fiscal Year Ended 12/31/2021

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Poestenkill

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

| Code Description | 2020 | Fund Code | 2021 |
|--|----------------|-----------|------------------|
| Assets | | | |
| Cash | 887,292 | A200 | 1,774,540 |
| Petty Cash | 369 | A210 | 369 |
| TOTAL Cash | 887,661 | | 1,774,909 |
| Investments In Securities | | A450 | |
| TOTAL Investments | 0 | | 0 |
| Due From Other Funds | 14,805 | A391 | -5,977 |
| TOTAL Due From Other Funds | 14,805 | | -5,977 |
| Prepaid Expenses | | A480 | |
| TOTAL Prepaid Expenses | 0 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 902,465 | | 1,768,933 |

TOWN OF Poestenkill
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For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

| Code/Description | 2020 | Edp Code | 2021 |
|---|----------------|----------|------------------|
| Accrued Liabilities | 5,294 | A601 | 7,937 |
| Additional Description Total Current Liabilities | | | |
| TOTAL Accrued Liabilities | 5,294 | | 7,937 |
| Guaranty & Bid Deposits | 107,013 | A730 | 109,832 |
| Additional Description Long Term Liabilities | | | |
| TOTAL Other Deposits | 107,013 | | 109,832 |
| TOTAL Liabilities | 112,307 | | 117,769 |
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 143,695 | A914 | 143,695 |
| Additional Description Unexpended balance from budget 2021 | | | |
| TOTAL Assigned Fund Balance | 143,695 | | 143,695 |
| Unassigned Fund Balance | 646,463 | A917 | 1,507,468 |
| Additional Description Total Equity | | | |
| TOTAL Unassigned Fund Balance | 646,463 | | 1,507,468 |
| TOTAL Fund Balance | 790,158 | | 1,651,163 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 902,465 | | 1,768,933 |

TOWN OF Poestenkill
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For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

| Code/Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 43,797 | A1001 | 43,731 |
| TOTAL Real Property Taxes | 43,797 | | 43,731 |
| Interest & Penalties On Real Prop Taxes | 4,467 | A1090 | 4,474 |
| TOTAL Real Property Tax Items | 4,467 | | 4,474 |
| Non Prop Tax Dist By County | 499,237 | A1120 | 576,084 |
| Franchises | 62,455 | A1170 | 62,099 |
| TOTAL Non Property Tax Items | 561,692 | | 638,182 |
| Clerk Fees | 1,405 | A1255 | 986 |
| Other General Departmental Income | 1,160 | A1289 | 770 |
| Zoning Fees | 360 | A2110 | 358 |
| Planning Board Fees | 2,748 | A2115 | 1,243 |
| TOTAL Departmental Income | 5,672 | | 3,357 |
| General Services, Inter Government Additional Description TOP Budget Code A2200 | 13,826 | A2210 | 7,949 |
| Dog Control Services, Ot Govts | | A2268 | |
| TOTAL Intergovernmental Charges | 13,826 | | 7,949 |
| Interest And Earnings | 6,401 | A2401 | 113 |
| Rental of Real Property | 1 | A2410 | 1 |
| TOTAL Use of Money And Property | 6,402 | | 114 |
| Business & Occupational License | 150 | A2501 | 250 |
| Games of Chance | 20 | A2530 | |
| Dog Licenses | 1,287 | A2544 | 1,709 |
| Licenses, Other | 50 | A2545 | 100 |
| Building And Alteration Permits | 12,228 | A2555 | 12,083 |
| TOTAL Licenses And Permits | 13,735 | | 14,142 |
| Fines And Forfeited Bail | 8,069 | A2610 | 8,578 |
| TOTAL Fines And Forfeitures | 8,069 | | 8,578 |
| Sales, Other | 125 | A2655 | 35 |
| TOTAL Sale of Property And Compensation For Loss | 125 | | 35 |
| Gifts And Donations Additional Description TOP Budget Code A2706 | 19,938 | A2705 | 70,599 |
| Unclassified (specify) | 308 | A2770 | 1,689 |
| TOTAL Miscellaneous Local Sources | 20,247 | | 72,287 |
| St Aid, Revenue Sharing | 37,181 | A3001 | 37,181 |
| St Aid, Mortgage Tax | 138,287 | A3005 | 191,355 |
| St Aid, Youth Programs | 4,046 | A3820 | |
| TOTAL State Aid | 179,514 | | 228,536 |
| Federal Aid - Other | | A4089 | 230,717 |
| TOTAL Federal Aid | 0 | | 230,717 |
| TOTAL Revenues | 857,546 | | 1,252,102 |
| TOTAL Detail Revenues And Other Sources | 857,546 | | 1,252,102 |

TOWN OF Poestenkill
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(A) GENERAL

Results of Operation

| Code-Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 12,360 | A10101 | 11,810 |
| Legislative Board, Contr Expend | 30 | A10104 | 64 |
| TOTAL Legislative Board | 12,390 | | 11,874 |
| Municipal Court, Pers Serv | 24,791 | A11101 | 24,557 |
| Municipal Court, Contr Expend | 850 | A11104 | 806 |
| TOTAL Municipal Court | 25,641 | | 25,363 |
| Supervisor,pers Serv | 18,000 | A12201 | 18,550 |
| Supervisor,contr Expend | 173 | A12204 | 182 |
| TOTAL Supervisor | 18,173 | | 18,732 |
| Municipal Exec, Pers Serv Additional Description TOP Budget Code A12401 | 27,017 | A12301 | 34,491 |
| Municipal Exec, Contr Expend | 704 | A12304 | 808 |
| TOTAL Municipal Exec | 27,721 | | 35,299 |
| Comptroller,pers Serv | 11,010 | A13151 | 10,947 |
| Comptroller, Contr Expend | 8,575 | A13154 | 6,102 |
| TOTAL Comptroller | 19,586 | | 17,049 |
| Assessment, Pers Serv | 28,917 | A13551 | 33,530 |
| Assessment, Contr Expend | 3,066 | A13554 | 2,121 |
| TOTAL Assessment | 31,983 | | 35,652 |
| Clerk,pers Serv | 48,822 | A14101 | 38,445 |
| Clerk,contr Expend | 4,037 | A14104 | 5,903 |
| TOTAL Clerk | 52,859 | | 44,348 |
| Law, Pers Serv | 30,000 | A14201 | 30,000 |
| Law, Contr Expend | 5,563 | A14204 | 20,868 |
| TOTAL Law | 35,563 | | 50,868 |
| Operation of Plant, Pers Serv | 4,100 | A16201 | 4,176 |
| Operation of Plant, Contr Expend Additional Description TOP Budget Codes A16204 and A162041 | 35,307 | A16204 | 25,743 |
| TOTAL Operation of Plant | 39,406 | | 29,919 |
| Central Data Process & Cap Outlay | 6,832 | A16802 | 976 |
| Central Data Process, Contr Expend | 2,761 | A16804 | 1,907 |
| TOTAL Central Data Process | 9,593 | | 2,883 |
| Unallocated Insurance, Contr Expend | 35,972 | A19104 | 38,000 |
| TOTAL Unallocated Insurance | 35,972 | | 38,000 |
| Municipal Assn Dues, Contr Expend | 1,000 | A19204 | 1,000 |
| TOTAL Municipal Assn Dues | 1,000 | | 1,000 |
| Other General Govt Support, Contract Exp Additional Description TOP Budget Codes A19891 and A19904 | 6,588 | A19894 | 3,749 |
| TOTAL Other General Govt Support | 6,588 | | 3,749 |
| TOTAL General Government Support | 316,475 | | 314,736 |
| Traffic Control, Equip & Cap Outlay | | A33102 | |
| TOTAL Traffic Control | 0 | | 0 |
| Fire, Equip & Cap Outlay | 66,253 | A34102 | |
| TOTAL Fire | 66,253 | | 0 |
| Control of Animals, Pers Serv | 7,409 | A35101 | 7,409 |

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For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

| Code/Description | 2020 | Exp Code | 2021 |
|--|----------------|----------|----------------|
| Expenditures | | | |
| Control of Animals, Contr Expend | | A35104 | 405 |
| TOTAL Control of Animals | 7,409 | | 7,814 |
| Safety Inspection, Pers Serv | 31,906 | A36201 | 41,995 |
| Safety Inspection, Contr Expend | 2,200 | A36204 | 2,915 |
| TOTAL Safety Inspection | 34,106 | | 44,910 |
| TOTAL Public Safety | 107,768 | | 52,724 |
| Registrar of Vital Statistics, Pers Serv | 2,733 | A40201 | 2,608 |
| TOTAL Registrar of Vital Statistics | 2,733 | | 2,608 |
| TOTAL Health | 2,733 | | 2,608 |
| Street Admin, Pers Serv | 64,585 | A50101 | 61,242 |
| Street Admin, Contr Expend | 990 | A50104 | 1,387 |
| TOTAL Street Admin | 65,575 | | 62,629 |
| Garage, Contr Expend | 82,822 | A51324 | 32,616 |
| TOTAL Garage | 82,822 | | 32,616 |
| Street Lighting, Contr Expend | 11,430 | A51824 | 16,308 |
| TOTAL Street Lighting | 11,430 | | 16,308 |
| TOTAL Transportation | 159,828 | | 111,553 |
| Veterans Service, Contr Expend | | A65104 | 3,750 |
| TOTAL Veterans Service | 0 | | 3,750 |
| TOTAL Economic Assistance And Opportunity | 0 | | 3,750 |
| Youth Prog, Pers Serv | 31,209 | A73101 | 57,730 |
| Youth Prog, Equip & Cap Outlay | 265 | A73102 | 226 |
| Youth Prog, Contr Expend | 15,961 | A73104 | 35,975 |
| TOTAL Youth Prog | 47,435 | | 93,930 |
| Library, Contr Expend | 4,029 | A74104 | |
| TOTAL Library | 4,029 | | 0 |
| Historian, Pers Serv | 4,433 | A75101 | 4,433 |
| Historian, Contr Expend | 4,394 | A75104 | 4,552 |
| TOTAL Historian | 8,827 | | 8,985 |
| Adult Recreation, Contr Expend | 3,750 | A76204 | 3,750 |
| TOTAL Adult Recreation | 3,750 | | 3,750 |
| TOTAL Culture And Recreation | 64,041 | | 106,665 |
| Zoning, Pers Serv | 6,318 | A80101 | 5,754 |
| Zoning, Contr Expend | 783 | A80104 | 456 |
| TOTAL Zoning | 7,100 | | 6,210 |
| Planning, Pers Serv | 17,730 | A80201 | 15,658 |
| Planning, Contr Expend | 1,433 | A80204 | 1,502 |
| TOTAL Planning | 19,163 | | 17,160 |
| Refuse & Garbage, Contr Expend | 4,770 | A81604 | 4,300 |
| TOTAL Refuse & Garbage | 4,770 | | 4,300 |
| Comm Beautification, Contr Expend | 2,000 | A85104 | 2,000 |
| TOTAL Comm Beautification | 2,000 | | 2,000 |
| TOTAL Home And Community Services | 33,033 | | 29,670 |
| State Retirement System | 36,300 | A90108 | 90 |

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(A) GENERAL

Results of Operation

| Code Description | 2020 | EdpCds | 2021 |
|---|----------------|--------|----------------|
| Expenditures | | | |
| Social Security, Employer Cont | 28,103 | A90308 | 11,585 |
| Worker's Compensation, Empl Bnfts | 7,000 | A90408 | 5,000 |
| Unemployment Insurance, Empl Bnfts | 8,658 | A90508 | |
| Disability Insurance, Empl Bnfts | 323 | A90558 | 242 |
| Hospital & Medical (dental) Ins, Empl Bnft | 23,513 | A90608 | 32,398 |
| TOTAL Employee Benefits | 103,897 | | 49,316 |
| TOTAL Expenditures | 787,775 | | 671,021 |
| TOTAL Detail Expenditures And Other Uses | 787,775 | | 671,021 |

TOWN OF Poestenkill
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(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2020 | EdfCode | 2021 |
|--|---------|---------|-----------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 720,388 | A8021 | 790,158 |
| Restated Fund Balance - Beg of Year | 720,388 | A8022 | 790,158 |
| ADD - REVENUES AND OTHER SOURCES | 857,546 | | 1,252,102 |
| DEDUCT - EXPENDITURES AND OTHER USES | 787,775 | | 671,021 |
| Fund Balance - End of Year | 790,158 | A8029 | 1,371,240 |

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(A) GENERAL

Budget Summary

| Code/Description | 2021 | EdB Code | 2022 |
|---|----------------|----------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 43,731 | A1049N | 9,353 |
| Est Rev - Real Property Tax Items | 4,000 | A1099N | 4,000 |
| Est Rev - Non Property Tax Items | 360,000 | A1199N | 460,000 |
| Est Rev - Departmental Income | 3,850 | A1299N | 3,850 |
| Est Rev - Use of Money And Property | 11,100 | A2499N | 11,051 |
| Est Rev - Licenses And Permits | 11,771 | A2599N | 11,870 |
| Est Rev - Fines And Forfeitures | 10,000 | A2649N | 10,000 |
| Est Rev - Miscellaneous Local Sources | 53,110 | A2799N | 125,060 |
| Est Rev - State Aid | 138,500 | A3099N | 138,800 |
| TOTAL Estimated Revenues | 636,062 | | 773,984 |
| Appropriated Fund Balance | 143,695 | A599N | 136,500 |
| TOTAL Estimated Other Sources | 143,695 | | 136,500 |
| TOTAL Estimated Revenues And Other Sources | 779,757 | | 910,484 |

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For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

| Code/Description | 2021 | Edp Code | 2022 |
|--|----------------|----------|----------------|
| Appropriations | | | |
| App - General Government Support | 357,304 | A1999N | 391,697 |
| App - Public Safety | 52,809 | A3999N | 57,001 |
| App - Health | 2,733 | A4999N | 2,815 |
| App - Transportation | 111,085 | A5999N | 119,085 |
| App - Economic Assistance And Opportunity | 3,750 | A6999N | 3,750 |
| App - Culture And Recreation | 102,670 | A7999N | 164,616 |
| App - Home And Community Services | 42,606 | A8999N | 55,660 |
| App - Employee Benefits | 106,800 | A9199N | 115,860 |
| TOTAL Appropriations | 779,757 | | 910,484 |
| TOTAL Appropriations And Other Uses | 779,757 | | 910,484 |

TOWN OF Poestenkill
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2020 | EdbCode | 2021 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 385,633 | DA200 | 409,445 |
| TOTAL Cash | 385,633 | | 409,445 |
| Prepaid Expenses | | DA480 | 3,734 |
| TOTAL Prepaid Expenses | 0 | | 3,734 |
| TOTAL Assets and Deferred Outflows of Resources | 385,633 | | 413,179 |

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For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code/Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Fund Balance | 134,000 | DA914 | 134,000 |
| Assigned Appropriated Fund Balance | 251,633 | DA915 | 279,179 |
| Assigned Unappropriated Fund Balance | | | |
| Additional Description Equity 2-909 | | | |
| TOTAL Assigned Fund Balance | 385,633 | | 413,179 |
| TOTAL Fund Balance | 385,633 | | 413,179 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 385,633 | | 413,179 |

TOWN OF Poestenkill
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For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 805,100 | DA1001 | 803,375 |
| TOTAL Real Property Taxes | 805,100 | | 803,375 |
| Snow Removal Services-Other Govts | 8,733 | DA2302 | 67,232 |
| TOTAL Intergovernmental Charges | 8,733 | | 67,232 |
| Interest And Earnings | 6,383 | DA2401 | 32 |
| TOTAL Use of Money And Property | 6,383 | | 32 |
| Sales of Scrap & Excess Materials | 285 | DA2650 | 1,543 |
| Sales of Equipment | | DA2665 | 14,980 |
| TOTAL Sale of Property And Compensation For Loss | 285 | | 16,523 |
| St Aid, Consolidated Highway Aid | 103,312 | DA3501 | 128,561 |
| TOTAL State Aid | 103,312 | | 128,561 |
| Fed Aid Emer Disaster Assist | | DA4960 | 461 |
| TOTAL Federal Aid | 0 | | 461 |
| TOTAL Revenues | 923,813 | | 1,016,184 |
| TOTAL Detail Revenues And Other Sources | 923,813 | | 1,016,184 |

TOWN OF Poestenkill
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|---|------------------|---------|----------------|
| Expenditures | | | |
| Maint of Streets, Pers Serv | 117,003 | DA51101 | 199,694 |
| Maint of Streets, Contr Expend | 35,253 | DA51104 | 37,234 |
| TOTAL Maint of Streets | 152,256 | | 236,928 |
| Perm Improve Highway, Equip & Cap Outlay | 201,385 | DA51122 | 207,444 |
| TOTAL Perm Improve Highway | 201,385 | | 207,444 |
| Maint of Bridges, Contr Expend | | DA51204 | 9,484 |
| TOTAL Maint of Bridges | 0 | | 9,484 |
| Machinery, Equip & Cap Outlay | 20,962 | DA51302 | 131,903 |
| Machinery, Contr Expend | 43,179 | DA51304 | 65,962 |
| TOTAL Machinery | 64,142 | | 197,865 |
| Snow Removal, Pers Serv | 174,629 | DA51421 | 102,450 |
| Snow Removal, Contr Expend | 69,846 | DA51424 | 83,009 |
| TOTAL Snow Removal | 244,475 | | 185,458 |
| TOTAL Transportation | 662,258 | | 837,180 |
| State Retirement, Empl Bnfts | 32,019 | DA90108 | 34 |
| Social Security , Empl Bnfts | 23,936 | DA90308 | 14,561 |
| Worker's Compensation, Empl Bnfts | 6,128 | DA90408 | 5,000 |
| Disability Insurance, Empl Bnfts | 563 | DA90558 | 227 |
| Hospital & Medical (dental) Ins, Empl Bnft | 84,351 | DA90608 | 80,681 |
| TOTAL Employee Benefits | 146,998 | | 100,503 |
| Debt Principal, Bond Anticipation Notes | 205,000 | DA97306 | |
| TOTAL Debt Principal | 205,000 | | 0 |
| Debt Interest, Bond Anticipation Notes | 8,106 | DA97307 | |
| TOTAL Debt Interest | 8,106 | | 0 |
| TOTAL Expenditures | 1,022,362 | | 937,683 |
| TOTAL Detail Expenditures And Other Uses | 1,022,362 | | 937,683 |

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For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

| Code Description | 2020 | Edp Code | 2021 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 373,932 | DA8021 | 385,635 |
| Prior Period Adj -Increase In Fund Balance | 110,250 | DA8012 | 171,882 |
| Restated Fund Balance - Beg of Year | 484,182 | DA8022 | 557,517 |
| ADD - REVENUES AND OTHER SOURCES | 923,813 | | 1,016,184 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,022,362 | | 937,683 |
| Fund Balance - End of Year | 385,635 | DA8029 | 636,018 |

TOWN OF Poestenkill
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code-Description | 2021 | ExpCode | 2022 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 803,375 | DA1049N | 845,426 |
| Est Rev - Use of Money And Property | 1,250 | DA2499N | 1,250 |
| Est Rev - Miscellaneous Local Sources | 15,000 | DA2799N | 11,000 |
| Est Rev - State Aid | 70,400 | DA3099N | 125,798 |
| TOTAL Estimated Revenues | 890,025 | | 983,474 |
| Appropriated Fund Balance | 134,000 | DA599N | 134,000 |
| TOTAL Estimated Other Sources | 134,000 | | 134,000 |
| TOTAL Estimated Revenues And Other Sources | 1,024,025 | | 1,117,474 |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code/Description | 2021 | EdpCode | 2022 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - Transportation | 879,175 | DA5999N | 968,924 |
| App - Employee Benefits | 144,850 | DA9199N | 148,550 |
| TOTAL Appropriations | 1,024,025 | | 1,117,474 |
| TOTAL Appropriations And Other Uses | 1,024,025 | | 1,117,474 |

TOWN OF Poestenkill
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Balance Sheet

| Code/Description | 2020 | Emp Code | 2021 |
|------------------|------|----------|------|
|------------------|------|----------|------|

TOWN OF Poestenkill
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For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2020 | Edp Code | 2021 |
|---|----------|----------|----------|
| Bond Anticipation Notes Payable | | H626 | |
| TOTAL Notes Payable | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| Fund Balance | | | |
| Unassigned Fund Balance | | H917 | |
| TOTAL Unassigned Fund Balance | 0 | | 0 |
| TOTAL Fund Balance | 0 | | 0 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 0 | | 0 |

TOWN OF Poestenkill
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(H) CAPITAL PROJECTS

Results of Operation

| Code/Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|----------|
| Other Sources | | | |
| Bans Redeemed From Appropriations | 205,000 | H5731 | |
| TOTAL Proceeds of Obligations | 205,000 | | 0 |
| TOTAL Other Sources | 205,000 | | 0 |
| TOTAL Detail Revenues And Other Sources | 205,000 | | 0 |

TOWN OF Poestenkill
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For the Fiscal Year Ending 2021

Results of Operation

| Code Description | 2020 | Edp Code | 2021 |
|------------------|------|----------|------|
|------------------|------|----------|------|

TOWN OF Poestenkill
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For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code/Description | 2020 | ExpCode | 2021 |
|--|----------|---------|------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | -205,000 | H8021 | |
| Restated Fund Balance - Beg of Year | -205,000 | H8022 | |
| ADD - REVENUES AND OTHER SOURCES | 205,000 | | |
| Fund Balance - End of Year | | H8029 | |

TOWN OF Poestenkill
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For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2020 | ExpCode | 2021 |
|--|------------------|---------|------------------|
| Assets | | | |
| Buildings | 1,031,109 | K102 | 2,772,148 |
| Machinery And Equipment | 1,331,261 | K104 | 1,358,375 |
| Other Capital Assets | 38,756 | K107 | 317,375 |
| TOTAL Fixed Assets (net) | 2,401,127 | | 4,447,898 |
| TOTAL Assets and Deferred Outflows of Resources | 2,401,127 | | 4,447,898 |

TOWN OF Poestenkill
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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code/Description | 2020 | EdpCode | 2021 |
|---|------------------|---------|------------------|
| Liabilities, Deferred Inflows And Fund Balance | 2,401,127 | K159 | 4,447,898 |
| Total Non-Current Govt Assets | 2,401,127 | | 4,447,898 |
| TOTAL Investments in Non-Current Government Assets | 2,401,127 | | 4,447,898 |
| TOTAL Fund Balance | 2,401,127 | | 4,447,898 |
| TOTAL | 2,401,127 | | 4,447,898 |

TOWN OF Poestenkill
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Balance Sheet

| Code-Description | 2020 | EdpCode | 2021 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

| | 2020 | EgpCode | 2021 |
|------------------|------|---------|------|
| Code/Description | | | |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2020 | EppCode | 2021 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 326,816 | SF1001 | 338,352 |
| TOTAL Real Property Taxes | 326,816 | | 338,352 |
| TOTAL Revenues | 326,816 | | 338,352 |
| TOTAL Detail Revenues And Other Sources | 326,816 | | 338,352 |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Fire Protection, Contr Expend | 326,816 | SF34104 | 338,352 |
| TOTAL Fire Protection | 326,816 | | 338,352 |
| TOTAL Public Safety | 326,816 | | 338,352 |
| TOTAL Expenditures | 326,816 | | 338,352 |
| TOTAL Detail Expenditures And Other Uses | 326,816 | | 338,352 |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

| Code Description | 2020 | Edp Code | 2021 |
|--|---------|----------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 326,816 | SF8021 | 338,352 |
| ADD - REVENUES AND OTHER SOURCES | 326,816 | | 338,352 |
| DEDUCT - EXPENDITURES AND OTHER USES | 0 | SF8029 | |
| Fund Balance - End of Year | | | |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|--|---------|---------|--------|
| Assets | 74,559 | SW200 | 22,263 |
| Cash | 74,559 | | 22,263 |
| TOTAL Cash | 26,096 | SW350 | 18,630 |
| Water Rents Receivable | 26,096 | | 18,630 |
| TOTAL Other Receivables (net) | 100,655 | | 40,893 |
| TOTAL Assets and Deferred Outflows of Resources | | | |

TOWN OF Poestenkill
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For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

| Code/Description | 2020 | Fund Code | 2021 |
|---|----------------|-----------|-----------------|
| Accounts Payable | | SW600 | 78,098 |
| | 0 | | 78,098 |
| TOTAL Accounts Payable | 270 | SW690 | 0 |
| Overpayments & Clearing Account | | | |
| | 270 | | 0 |
| TOTAL Other Liabilities | 14,805 | SW630 | -200,000 |
| Due To Other Funds | | | |
| | 14,805 | | -200,000 |
| TOTAL Due To Other Funds | 15,075 | | -121,902 |
| TOTAL Liabilities | | | |
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | | SW914 | |
| | 85,580 | SW915 | 162,795 |
| Assigned Unappropriated Fund Balance | | | |
| | 85,580 | | 162,795 |
| TOTAL Assigned Fund Balance | 85,580 | | 162,795 |
| TOTAL Fund Balance | 100,655 | | 40,893 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | | | |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

| Code/Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|----------------|
| Revenues | 288,090 | SW1030 | 308,060 |
| Special Assessments | | | |
| TOTAL Real Property Taxes | 288,090 | | 308,060 |
| Metered Water Sales | 105,253 | SW2140 | 84,370 |
| Unmetered Water Sales | 2,089 | SW2142 | 385 |
| Interest & Penalties On Water Rents | 488 | SW2148 | |
| Other Home & Community Services Income | 640 | SW2189 | 3,300 |
| TOTAL Departmental Income | 108,469 | | 88,055 |
| Water Rents, other Govts | | SW2378 | |
| | 0 | | 0 |
| TOTAL Intergovernmental Charges | | | |
| TOTAL Revenues | 396,559 | | 396,115 |
| TOTAL Detail Revenues And Other Sources | 396,559 | | 396,115 |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

| Code Description | 2020 | Edp Code | 2021 |
|--|----------------|----------|----------------|
| Expenditures | | | |
| Administration-Equip&cap Outlay | 16,115 | SW17102 | 2,240 |
| TOTAL Administration-Equip&cap Outlay | 16,115 | | 2,240 |
| TOTAL General Government Support | 16,115 | | 2,240 |
| Water Administration, Pers Serv | 40,930 | SW83101 | 53,328 |
| Water Administration, Contr Expend | 16,935 | SW83104 | 11,848 |
| TOTAL Water Administration | 57,865 | | 65,176 |
| Water Trans & Distrib, Contr Expend | 117,711 | SW83404 | 136,165 |
| TOTAL Water Trans & Distrib | 117,711 | | 136,165 |
| TOTAL Home And Community Services | 175,576 | | 201,341 |
| State Retirement, Empl Bnfts | 5,420 | SW90108 | |
| Social Security , Empl Bnfts | 2,457 | SW90308 | 1,170 |
| Worker's Compensation, Empl Bnfts | 1,000 | SW90408 | 1,303 |
| | 8,877 | | 2,473 |
| TOTAL Employee Benefits | 8,877 | | 2,473 |
| Debt Principal, Serial Bonds | 148,100 | SW97106 | 148,100 |
| Debt Principal Other Government | 39,628 | SW97976 | |
| | 187,728 | | 148,100 |
| TOTAL Debt Principal | 187,728 | | 148,100 |
| Debt Interest Other Government | 734 | SW97977 | |
| | 734 | | 0 |
| TOTAL Debt Interest | 734 | | 0 |
| TOTAL Expenditures | 389,030 | | 354,154 |
| TOTAL Detail Expenditures And Other Uses | 389,030 | | 354,154 |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Analysis of Changes in Fund Balance

| Code/Description | 2020 | EdpCode | 2021 |
|--|---------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 78,051 | SW8021 | 85,580 |
| Restated Fund Balance - Beg of Year | 78,051 | SW8022 | 85,580 |
| ADD - REVENUES AND OTHER SOURCES | 396,559 | | 396,115 |
| DEDUCT - EXPENDITURES AND OTHER USES | 389,030 | | 354,154 |
| Fund Balance - End of Year | 85,580 | SW8029 | 127,540 |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

| Budget Summary | | | |
|---|----------------|---------|----------------|
| Code Description | 2021 | EdbCode | 2022 |
| Estimated Revenues | | | |
| Est Rev - Real Property Tax Items | 308,060 | SW1099N | 320,369 |
| Est Rev - Departmental Income | 115,580 | SW1299N | 121,574 |
| TOTAL Estimated Revenues | 423,640 | | 441,943 |
| Appropriated Fund Balance | 0 | SW599N | 0 |
| TOTAL Estimated Other Sources | 0 | | 0 |
| TOTAL Estimated Revenues And Other Sources | 423,640 | | 441,943 |

TOWN OF Poestenkill
 Annual Update Document
 For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

| Code Description | 2021 | EqpCode | 2022 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - Home And Community Services | 216,940 | SW8999N | 235,236 |
| App - Employee Benefits | 11,300 | SW9199N | 11,300 |
| App - Debt Service | 195,400 | SW9899N | 195,400 |
| TOTAL Appropriations | 423,640 | | 441,936 |
| TOTAL Appropriations And Other Uses | 423,640 | | 441,936 |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

| Code Description | 2020 | Edp Code | 2021 |
|--|----------|----------|----------|
| Assets | | | |
| Cash | | TA200 | |
| TOTAL Cash | 0 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 0 | | 0 |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

| Code Description | 2020 | EqpCode | 2021 |
|---|----------|---------|----------|
| Guaranty & Bid Deposits | | TA30 | |
| TOTAL Agency Liabilities | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 0 | | 0 |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|--|------------------|---------|------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 3,790,075 | W129 | 3,112,156 |
| TOTAL Provision To Be Made In Future Budgets | 3,790,075 | | 3,112,156 |
| TOTAL Assets and Deferred Outflows of Resources | 3,790,075 | | 3,112,156 |

TOWN OF Poestenkill
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2020 | EdbCode | 2021 |
|---|------------------|---------|------------------|
| Net Pension Liability -Proportionate Share | 531,875 | W638 | 2,056 |
| TOTAL Other Liabilities | 531,875 | | 2,056 |
| Bonds Payable | 3,258,200 | W628 | 3,110,100 |
| TOTAL Bond And Long Term Liabilities | 3,258,200 | | 3,110,100 |
| TOTAL Liabilities | 3,790,075 | | 3,112,156 |
| TOTAL Liabilities | 3,790,075 | | 3,112,156 |

TOWN OF POESTENKILL
 Statement of Indebtedness
 For the Fiscal Year Ending 2021

County of: Rensselaer

Municipal Code: 380367600000

| First Year | Debt Code | Description | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Var? | Amt. Orig. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. |
|--|-----------|-------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|
| 2013 | BOND E | water-EFC | | | 05/09/2013 | 12/01/2042 | 0.00% | | \$4,443,000 | \$3,258,200 | \$148,100 | \$0 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$3,258,200 | \$148,100 | \$0 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$3,258,200 | \$148,100 | \$0 |

TOWN OF Poestenkill
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2021

| | EDP Code | Amount |
|--|----------|-----------------------|
| CASH: | | |
| On Hand | 9Z2001 | \$369.03 |
| Demand Deposits | 9Z2011 | \$2,188,088.32 |
| Time Deposits | 9Z2021 | |
| Total | | \$2,188,457.35 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$250,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$1,077,586.35 |
| Total | | \$1,327,586.35 |
| INVESTMENTS: | | |
| - Securities (450) | | |
| Book Value (cost) | 9Z4501 | |
| Market Value at Balance Sheet Date | 9Z4502 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4504A | |
| - Repurchase Agreements (451) | | |
| Book Value (cost) | 9Z4511 | |
| Market Value at Balance Sheet Date | 9Z4512 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4514A | |

TOWN OF Poestenkil
Local Government Questionnaire
For the Fiscal Year Ending 2021

| | Response |
|---|----------|
| 1) Does your municipality have a written procurement policy? | Yes |
| 2) Have the financial statements for your municipality been independently audited? | No |
| If not, are you planning on having an audit conducted? | Yes |
| 3) Does your local government participate in an insurance pool with other local governments? | Yes |
| 4) Does your local government participate in an investment pool with other local governments? | No |
| 5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters? | No |
| 6) Does your municipality have a Capital Plan? | No |
| 7) Has your municipality prepared and documented a risk assessment plan? | No |
| If yes, has your municipality used the results to design the system of internal controls? | |
| 8) Have you had a change in chief executive or chief fiscal officer during the last year? | No |
| 9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39? | Yes |

TOWN OF Poestenkill
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

| Total Full Time Employees: | | | 8 | | |
|---|--|--------------------------------|--------------------------|--------------------------|---------------|
| Total Part Time Employees: | | | 32 | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | | 8 | 14 | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | | | | |
| 90408 | Worker's Compensation Insurance | \$10,000.00 | 8 | 32 | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | \$0.00 | | | |
| 90558 | Disability Insurance | \$469.00 | | | |
| 90608 | Hospital and Medical (Dental) Insurance | \$113,078.98 | 6 | 2 | 1 |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | | | | |
| Total | | \$123,547.98 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$152,291.94 | | | |

TOWN OF Poestenkill
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | | | gallons | |
| Diesel Fuel | \$33,566 | | gallons | |
| Fuel Oil | \$54,928 | | gallons | |
| Natural Gas | | | cubic feet | |
| Electricity | \$41,271 | | kilowatt-hours | |
| Coal | | | tons | |
| Propane | | | gallons | |

TOWN OF Poestenkill
Financial Comments
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 Cleared BAN in Feb 2021