

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Rhinebeck
County of Dutchess
For the Fiscal Year Ended 05/31/2021

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

VILLAGE OF Rhinebeck

*** 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
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TC) CUSTODIAL
- (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.

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	145,332	A200	108,422
Cash In Time Deposits	17	A201	238,482
Petty Cash	150	A210	150
TOTAL Cash	145,499		347,054
Investments In Securities	831,466	A450	832,298
TOTAL Investments	831,466		832,298
Accounts Receivable	38,919	A380	12,307
TOTAL Other Receivables (net)	38,919		12,307
Due From State And Federal Government		A410	79,905
TOTAL State And Federal Aid Receivables	0		79,905
Cash Special Reserves	422,053	A230	523,368
TOTAL Restricted Assets	422,053		523,368
TOTAL Assets and Deferred Outflows of Resources	1,437,937		1,794,932

VILLAGE OF Rhinebeck
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accrued Liabilities	43,533	A601	49,787
TOTAL Accrued Liabilities	43,533		49,787
Guaranty & Bid Deposits		A730	43,261
TOTAL Other Deposits	0		43,261
Group Insurance		A720	22,679
Association and Union Dues		A724	903
TOTAL Other Liabilities	0		23,582
State Retirement		A718	2,322
TOTAL Due To Other Governments	0		2,322
TOTAL Liabilities	43,533		118,952
Deferred Inflows of Resources			
Deferred Inflow of Resources	110,833	A691	129,278
TOTAL Deferred Inflows of Resources	110,833		129,278
TOTAL Deferred Inflows of Resources	110,833		129,278
Fund Balance			
Capital Reserve	422,053	A878	523,368
TOTAL Restricted Fund Balance	422,053		523,368
Unassigned Fund Balance	861,518	A917	1,023,334
TOTAL Unassigned Fund Balance	861,518		1,023,334
TOTAL Fund Balance	1,283,571		1,546,702
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,437,937		1,794,932

VILLAGE OF Rhinebeck
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	1,635,786	A1001	1,675,072
TOTAL Real Property Taxes	1,635,786		1,675,072
Interest & Penalties On Real Prop Taxes	9,047	A1090	6,439
TOTAL Real Property Tax Items	9,047		6,439
Non Prop Tax Dist By County	143,320	A1120	181,913
Franchises	66,857	A1170	67,205
TOTAL Non Property Tax Items	210,177		249,118
Clerk Fees	352	A1255	
Other General Departmental Income	5,909	A1289	
Police Fees	444	A1520	609
Other Culture & Recreation Income	6,800	A2089	1,040
Zoning Fees		A2110	
Planning Board Fees	4,025	A2115	38,697
Other Home & Community Services Income	7,755	A2189	5,865
TOTAL Departmental Income	25,285		46,211
Public Safety Services For Other Govts	72,520	A2260	75,727
Fire Protection Services Other Govts	190,000	A2262	203,175
TOTAL Intergovernmental Charges	262,520		278,902
Interest And Earnings	20,749	A2401	2,429
Rental of Real Property	67,238	A2410	68,615
TOTAL Use of Money And Property	87,987		71,044
Building And Alteration Permits	41,060	A2555	88,135
Permits, Other	50	A2590	150
TOTAL Licenses And Permits	41,110		88,285
Fines And Forfeited Bail	45,400	A2610	20,553
TOTAL Fines And Forfeitures	45,400		20,553
Sales of Scrap & Excess Materials		A2650	
Sales, Other		A2655	
Insurance Recoveries	4,738	A2680	13,887
TOTAL Sale of Property And Compensation For Loss	4,738		13,887
Refunds of Prior Year's Expenditures	500	A2701	3,562
Gifts And Donations	6,250	A2705	28,018
AIM Related Payments	14,382	A2750	14,382
Unclassified (specify)	500	A2770	
TOTAL Miscellaneous Local Sources	21,632		45,962
Interfund Revenues		A2801	
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	19,719	A3005	98,256
St Aid - Other (specify)	7,875	A3089	
St Aid, Consolidated Highway Aid	68,955	A3501	

VILLAGE OF Rhinebeck
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
St Aid, Other Transportation	87,144	A3589	26,192
TOTAL State Aid	183,693		124,448
TOTAL Revenues	2,527,375		2,619,921
TOTAL Detail Revenues And Other Sources	2,527,375		2,619,921

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	12,800	A10101	14,032
Legislative Board, Contr Expend	3,962	A10104	4,499
TOTAL Legislative Board	16,762		18,531
Municipal Court, Pers Serv	60,621	A11101	64,113
Municipal Court, Contr Expend	7,975	A11104	7,999
TOTAL Municipal Court	68,596		72,112
Mayor, Pers Serv	8,000	A12101	8,800
TOTAL Mayor	8,000		8,800
Auditor, Contr Expend		A13204	2,392
TOTAL Auditor	0		2,392
Treasurer, Pers Serv	50,307	A13251	40,184
Treasurer, Contr Expend	13,148	A13254	13,621
TOTAL Treasurer	63,455		53,805
Tax Advertising, Contr Expend	709	A13624	688
TOTAL Tax Advertising	709		688
Law, Contr Expend	16,185	A14204	31,565
TOTAL Law	16,185		31,565
Engineer, Contr Expend		A14404	55,537
TOTAL Engineer	0		55,537
Elections, Pers Serv		A14501	
Elections, Contr Expend	1,247	A14504	2,173
TOTAL Elections	1,247		2,173
Records Mgmt, Contr Expend	3,535	A14604	1,064
TOTAL Records Mgmt	3,535		1,064
Operation of Plant Pers Serv	32,764	A16201	20,113
Operation of Plant Equip & Cap Outlay	193,177	A16202	2,500
Operation of Plant Contr Expend	19,076	A16204	27,519
TOTAL Operation of Plant Contr Expend	245,017		50,132
Central Garage Contr Expend	20,755	A16404	16,999
TOTAL Central Garage Contr Expend	20,755		16,999
Central Comm System Equip & Cap Outlay		A16502	
Central Comm System Contr Expend	17,389	A16504	17,565
TOTAL Central Comm System Contr Expend	17,389		17,565
Central Print & Mail Contr Expend	6,749	A16704	6,805
TOTAL Central Print & Mail Contr Expend	6,749		6,805
Central Data Process & Cap Outlay	13,322	A16802	3,871
Central Data Process, Contr Expend	9,388	A16804	7,971
TOTAL Central Data Process	22,710		11,842
Unallocated Insurance, Contr Expend	38,667	A19104	44,591
TOTAL Unallocated Insurance	38,667		44,591
Municipal Assn Dues, Contr Expend	2,085	A19204	1,410
TOTAL Municipal Assn Dues	2,085		1,410
Other General Govt Support, Contract Exp	17,496	A19894	17,496
TOTAL Other General Govt Support	17,496		17,496
TOTAL General Government Support	549,357		413,507

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Police, Pers Serv	362,219	A31201	377,094
Police, Equip & Cap Outlay	23,471	A31202	3,014
Police, Contr Expend	82,892	A31204	83,240
TOTAL Police	468,582		463,348
Fire, Pers Serv	16,332	A34101	11,275
Fire, Equip & Cap Outlay	111,082	A34102	76,026
Fire, Contr Expend	125,354	A34104	114,864
TOTAL Fire	252,768		202,165
Control of Animals, Pers Serv		A35101	
TOTAL Control of Animals	0		0
Safety Inspection, Pers Serv	23,588	A36201	26,047
Safety Inspection, Contr Expend	3,727	A36204	2,842
TOTAL Safety Inspection	27,315		28,889
TOTAL Public Safety	748,665		694,402
Registrar of Vital Statistics, Pers Serv		A40201	
TOTAL Registrar of Vital Statistics	0		0
TOTAL Health	0		0
Maint of Streets, Pers Serv	289,823	A51101	300,263
Maint of Streets, Equip & Cap Outlay	57,060	A51102	3,720
Maint of Streets, Contr Expend	129,745	A51104	81,202
TOTAL Maint of Streets	476,628		385,185
Perm Improve Highway, Equip & Cap Outlay	68,955	A51122	
TOTAL Perm Improve Highway	68,955		0
Snow Removal, Contr Expend	30,942	A51424	31,153
TOTAL Snow Removal	30,942		31,153
Street Lighting, Contr Expend	51,621	A51824	55,527
TOTAL Street Lighting	51,621		55,527
Sidewalks, Contr Expend		A54104	
TOTAL Sidewalks	0		0
Off-Street Parking, Contr Expend	1,863	A56504	3,017
TOTAL Off-Street Parking	1,863		3,017
Other Transportation, Contr Expend		A56804	
TOTAL Other Transportation	0		0
Other Transportation, Equip & Cap Outlay	27,321	A59892	
TOTAL Other Transportation	27,321		0
TOTAL Transportation	657,330		474,882
Community Action, Contr Expend		A63104	5,000
TOTAL Community Action	0		5,000
TOTAL Economic Assistance And Opportunity	0		5,000
Playgr & Rec Centers, Pers Serv		A71401	
Playgr & Rec Centers, Contr Expend	14,565	A71404	21,569
TOTAL Playgr & Rec Centers	14,565		21,569
Historian, Contr Expend	20,500	A75104	1,000
TOTAL Historian	20,500		1,000

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Performing Arts, Contr Expend	4,637	A75604	2,170
TOTAL Other Performing Arts	4,637		2,170
TOTAL Culture And Recreation	39,702		24,739
Zoning, Pers Serv	14,710	A80101	18,477
Zoning, Contr Expend	1,836	A80104	866
TOTAL Zoning	16,546		19,343
Planning, Pers Serv	18,082	A80201	25,198
Planning, Contr Expend	6,540	A80204	2,801
TOTAL Planning	24,622		27,999
Storm Sewers, Contr Expend		A81404	
TOTAL Storm Sewers	0		0
Refuse & Garbage, Pers Serv		A81601	
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend		A81604	
TOTAL Refuse & Garbage	0		0
Shade Tree, Contr Expend	41,961	A85604	10,410
TOTAL Shade Tree	41,961		10,410
TOTAL Home And Community Services	83,129		57,752
State Retirement System	88,950	A90108	100,198
Police & Firemen Retirement, Empl Bnfts	54,099	A90158	44,743
Social Security, Employer Cont	67,808	A90308	70,706
Worker's Compensation, Empl Bnfts	24,503	A90408	43,378
Unemployment Insurance, Empl Bnfts	2,242	A90508	4,930
Disability Insurance, Empl Bnfts	1,250	A90558	3,262
Hospital & Medical (dental) Ins, Empl Bnft	141,447	A90608	156,296
TOTAL Employee Benefits	380,299		423,513
Debt Principal, Serial Bonds	125,000	A97106	135,000
Debt Principal, Bond Anticipation Notes		A97306	
Install Pur Debt, Principal	42,827	A97856	52,509
TOTAL Debt Principal	167,827		187,509
Debt Interest, Serial Bonds	39,758	A97107	41,290
Debt Interest, Bond Anticipation Notes		A97307	
Install Pur Debt, Interest	6,808	A97857	6,287
TOTAL Debt Interest	46,566		47,577
TOTAL Expenditures	2,672,875		2,328,881
Transfers, Other Funds	37,500	A99019	
TOTAL Operating Transfers	37,500		0
TOTAL Other Uses	37,500		0
TOTAL Detail Expenditures And Other Uses	2,710,375		2,328,881

VILLAGE OF Rhinebeck
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,466,549	A8021	1,283,549
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	27,887
Restated Fund Balance - Beg of Year	1,466,549	A8022	1,255,662
ADD - REVENUES AND OTHER SOURCES	2,527,375		2,619,921
DEDUCT - EXPENDITURES AND OTHER USES	2,710,375		2,328,881
Fund Balance - End of Year	1,283,549	A8029	1,546,702

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	1,675,472	A1049N	1,756,129
Est Rev - Real Property Tax Items	10,000	A1099N	10,000
Est Rev - Non Property Tax Items	213,000	A1199N	209,000
Est Rev - Departmental Income	300	A1299N	19,300
Est Rev - Intergovernmental Charges	288,500	A2399N	302,000
Est Rev - Use of Money And Property	82,650	A2499N	73,311
Est Rev - Licenses And Permits	54,500	A2599N	62,000
Est Rev - Fines And Forfeitures	50,000	A2649N	30,000
Est Rev - Sale of Prop And Comp For Loss	500	A2699N	500
Est Rev - Miscellaneous Local Sources		A2799N	14,382
Est Rev - State Aid	96,000	A3099N	109,000
TOTAL Estimated Revenues	2,470,922		2,585,622
TOTAL Estimated Revenues And Other Sources	2,470,922		2,585,622

VILLAGE OF Rhinebeck
Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	421,844	A1999N	419,337
App - Public Safety	730,541	A3999N	740,806
App - Transportation	549,900	A5999N	582,875
App - Culture And Recreation	12,230	A7999N	22,000
App - Home And Community Services	56,720	A8999N	68,317
App - Employee Benefits	408,700	A9199N	408,700
App - Debt Service	229,487	A9899N	256,087
TOTAL Appropriations	2,409,422		2,498,122
App - Interfund Transfer	61,500	A9999N	87,500
TOTAL Other Uses	61,500		87,500
TOTAL Appropriations And Other Uses	2,470,922		2,585,622

VILLAGE OF Rhinebeck
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(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	255,239	FX200	257,683
Cash In Time Deposits		FX201	
TOTAL Cash	255,239		257,683
Investments In Securities	415,733	FX450	416,149
TOTAL Investments	415,733		416,149
Water Rents Receivable	211,112	FX350	115,555
Accounts Receivable	12,869	FX380	
TOTAL Other Receivables (net)	223,981		115,555
Cash Special Reserves	235,902	FX230	255,728
TOTAL Restricted Assets	235,902		255,728
TOTAL Assets and Deferred Outflows of Resources	1,130,855		1,045,115

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accrued Liabilities	13,931	FX601	12,304
TOTAL Accrued Liabilities	13,931		12,304
TOTAL Liabilities	13,931		12,304
Fund Balance			
Capital Reserve	235,902	FX878	255,728
TOTAL Restricted Fund Balance	235,902		255,728
Assigned Unappropriated Fund Balance	881,022	FX915	777,083
TOTAL Assigned Fund Balance	881,022		777,083
TOTAL Fund Balance	1,116,924		1,032,811
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,130,855		1,045,115

VILLAGE OF Rhinebeck
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(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Metered Water Sales	833,881	FX2140	842,747
Water Service Charges	17,625	FX2144	16,146
Interest & Penalties On Water Rents	7,892	FX2148	
TOTAL Departmental Income	859,398		858,893
Interest And Earnings	7,463	FX2401	636
Rental of Equipment	41,100	FX2414	49,050
TOTAL Use of Money And Property	48,563		49,686
Sales of Equipment		FX2665	495
TOTAL Sale of Property And Compensation For Loss	0		495
Refunds of Prior Year's Expenditures		FX2701	898
TOTAL Miscellaneous Local Sources	0		898
St Aid-Water Cap Proj	25,798	FX3991	40,203
TOTAL State Aid	25,798		40,203
TOTAL Revenues	933,759		950,175
Interfund Transfers		FX5031	37,884
TOTAL Interfund Transfers	0		37,884
TOTAL Other Sources	0		37,884
TOTAL Detail Revenues And Other Sources	933,759		988,059

VILLAGE OF Rhinebeck
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(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Law, Contr Expend	105	FX14204	4,866
TOTAL Law	105		4,866
Unallocated Insurance, Contr Expend	31,335	FX19104	31,200
TOTAL Unallocated Insurance	31,335		31,200
Municipal Assn Dues, Contr Expend	792	FX19204	749
TOTAL Municipal Assn Dues	792		749
Payment of MTA Payroll Tax, Contr Expend		FX19804	
TOTAL Payment of MTA Payroll Tax	0		0
TOTAL General Government Support	32,232		36,815
Water Administration, Pers Serv	60,524	FX83101	69,041
Water Administration, Contr Expend	20,028	FX83104	74,190
TOTAL Water Administration	80,552		143,231
Source Supply Pwr & Pump, Pers Serv	104,148	FX83201	101,177
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	5,361
Source Supply Pwr & Pump, Contr Expend	106,537	FX83204	113,293
TOTAL Source Supply Pwr & Pump	210,685		219,831
Water Purification, Equip & Cap Outlay	3,479	FX83302	
Water Purification, Contr Expend	41,784	FX83304	44,826
TOTAL Water Purification	45,263		44,826
Water Trans & Distrib, Pers Serv	116,821	FX83401	119,120
Water Trans & Distrib, Equip & Cap Outlay	1,636	FX83402	705
Water Trans & Distrib, Contr Expend	82,454	FX83404	178,571
TOTAL Water Trans & Distrib	200,911		298,396
TOTAL Home And Community Services	537,411		706,284
State Retirement, Empl Bnfts	28,418	FX90108	21,779
Social Security, Empl Bnfts	21,173	FX90308	22,007
Workers Compensation, Empl Bnfts	21,339	FX90408	20,514
Unemployment Insurance, Empl Bnfts	322	FX90508	828
Disability Insurance, Empl Bnfts	521	FX90558	1,371
Hospital & Medical (dental) Ins, Empl Bnft	97,428	FX90608	105,838
TOTAL Employee Benefits	169,201		172,337
Debt Principal, Serial Bonds		FX97106	
Debt Principal, Bond Anticipation Notes		FX97306	32,000
TOTAL Debt Principal	0		32,000
Debt Interest, Serial Bonds		FX97107	
Debt Interest, Bond Anticipation Notes		FX97307	26,658
TOTAL Debt Interest	0		26,658
TOTAL Expenditures	738,844		974,094

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(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Other Uses			
Transfers, Capital Projects Fund	62,065	FX99509	
TOTAL Operating Transfers	62,065		0
TOTAL Other Uses	62,065		0
TOTAL Detail Expenditures And Other Uses	800,909		974,094

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	984,074	FX8021	1,116,924
Prior Period Adj -Increase In Fund Balance		FX8012	
Prior Period Adj -Decrease In Fund Balance		FX8015	98,085
Restated Fund Balance - Beg of Year	984,074	FX8022	1,018,839
ADD - REVENUES AND OTHER SOURCES	933,759		988,059
DEDUCT - EXPENDITURES AND OTHER USES	800,909		974,094
Fund Balance - End of Year	1,116,924	FX8029	1,032,804

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(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	907,049	FX1299N	962,912
Est Rev - Use of Money And Property	59,000	FX2499N	1,400
Est Rev - Sale of Prop And Comp For Loss		FX2699N	1,000
TOTAL Estimated Revenues	966,049		965,312
Appropriated Fund Balance		FX599N	57,000
TOTAL Estimated Other Sources	0		57,000
TOTAL Estimated Revenues And Other Sources	966,049		1,022,312

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For the Fiscal Year Ending 2021

(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	43,350	FX1999N	43,350
App - Home And Community Services	543,100	FX8999N	610,077
App - Employee Benefits	178,650	FX9199N	173,150
App - Debt Service	49,081	FX9899N	195,735
TOTAL Appropriations	814,181		1,022,312
App - Interfund Transfer	151,868	FX9999N	0
TOTAL Other Uses	151,868		0
TOTAL Appropriations And Other Uses	966,049		1,022,312

VILLAGE OF Rhinebeck
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(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	444,487	G200	496,400
Cash In Time Deposits	31,626	G201	33,167
TOTAL Cash	476,113		529,567
Investments In Securities	415,709	G450	416,125
TOTAL Investments	415,709		416,125
Sewer Rents Receivable	202,299	G360	119,477
Accounts Receivable	22,416	G380	
TOTAL Other Receivables (net)	224,715		119,477
Cash Special Reserves	194,720	G230	264,359
TOTAL Restricted Assets	194,720		264,359
TOTAL Assets and Deferred Outflows of Resources	1,311,257		1,329,528

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accrued Liabilities	8,602	G601	7,092
TOTAL Accrued Liabilities	8,602		7,092
TOTAL Liabilities	8,602		7,092
Fund Balance			
Capital Reserve	194,720	G878	264,359
Other Restricted Fund Balance	26,664	G899	33,167
TOTAL Restricted Fund Balance	221,384		297,526
Assigned Unappropriated Fund Balance	1,081,271	G915	1,024,910
TOTAL Assigned Fund Balance	1,081,271		1,024,910
TOTAL Fund Balance	1,302,655		1,322,436
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,311,257		1,329,528

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Special Assessments	96,000	G1030	93,000
TOTAL Real Property Taxes	96,000		93,000
Sewer Rents	645,268	G2120	611,338
Sewer Charges	108,942	G2122	95,588
Interest & Penalties On Sewer Accts	4,261	G2128	
TOTAL Departmental Income	758,471		706,926
Misc Revenue, Other Govts	77	G2389	
TOTAL Intergovernmental Charges	77		0
Interest And Earnings	7,839	G2401	810
TOTAL Use of Money And Property	7,839		810
TOTAL Revenues	862,387		800,736
TOTAL Detail Revenues And Other Sources	862,387		800,736

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Administration-Contractual		G17104	7,120
TOTAL Administration-Contractual	0		7,120
Unallocated Insurance, Contr Expend	11,905	G19104	11,200
TOTAL Unallocated Insurance	11,905		11,200
Municipal Assn Dues, Contr Expend	445	G19204	402
TOTAL Municipal Assn Dues	445		402
Judgements And Claims, Contr Expend		G19304	
TOTAL Judgements And Claims	0		0
Payment of MTA Payroll Tax, Contr Expend		G19804	
TOTAL Payment of MTA Payroll Tax	0		0
TOTAL General Government Support	12,350		18,722
Sewer Administration, Pers Serv	60,885	G81101	67,453
Sewer Administration, Contr Expend	12,758	G81104	12,364
TOTAL Sewer Administration	73,643		79,817
Sanitary Sewers, Pers Serv	33,793	G81201	36,064
Sanitary Sewers, Equip & Cap Outlay	38,455	G81202	8,455
Sanitary Sewers, Contr Expend	27,847	G81204	41,100
TOTAL Sanitary Sewers	100,095		85,619
Sewage Treat Disp, Pers Serv	102,794	G81301	114,614
Sewage Treat Disp, Equip & Cap Outlay	61,299	G81302	3,576
Sewage Treat Disp, Contr Expend	193,667	G81304	205,173
TOTAL Sewage Treat Disp	357,760		323,363
TOTAL Home And Community Services	531,498		488,799
State Retirement, Empl Bnfts	13,337	G90108	9,163
Social Security , Empl Bnfts	14,967	G90308	16,561
Worker's Compensation, Empl Bnfts	19,649	G90408	19,154
Unemployment Insurance, Empl Bnfts	211	G90508	688
Disability Insurance, Empl Bnfts	312	G90558	850
Hospital & Medical (dental) Ins, Empl Bnft	49,929	G90608	52,969
TOTAL Employee Benefits	98,405		99,385
Debt Principal, Serial Bonds	90,000	G97106	90,000
TOTAL Debt Principal	90,000		90,000
Debt Interest, Serial Bonds	3,432	G97107	1,764
TOTAL Debt Interest	3,432		1,764
TOTAL Expenditures	735,685		698,670
Transfers, Capital Projects Fund		G99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	735,685		698,670

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,175,953	G8021	1,302,655
Prior Period Adj -Increase In Fund Balance		G8012	
Prior Period Adj -Decrease In Fund Balance		G8015	82,345
Restated Fund Balance - Beg of Year	1,175,953	G8022	1,220,310
ADD - REVENUES AND OTHER SOURCES	862,387		800,736
DEDUCT - EXPENDITURES AND OTHER USES	735,685		698,670
Fund Balance - End of Year	1,302,655	G8029	1,322,376

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	703,825	G1299N	828,456
Est Rev - Use of Money And Property	13,642	G2499N	3,092
TOTAL Estimated Revenues	717,467		831,548
Estimated - Interfund Transfer	99,315	G5031N	
TOTAL Estimated Other Sources	99,315		0
TOTAL Estimated Revenues And Other Sources	816,782		831,548

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	25,600	G1999N	23,100
App - Home And Community Services	472,666	G8999N	487,034
App - Employee Benefits	125,450	G9199N	126,550
App - Debt Service	103,864	G9899N	104,864
TOTAL Appropriations	727,580		741,548
App - Interfund Transfer	89,202	G9999N	90,000
TOTAL Other Uses	89,202		90,000
TOTAL Appropriations And Other Uses	816,782		831,548

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1,162,518	H200	50,386
Cash With Fiscal Agent		H223	316,446
TOTAL Cash	1,162,518		366,832
TOTAL Assets and Deferred Outflows of Resources	1,162,518		366,832

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable		H626	450,000
TOTAL Notes Payable	0		450,000
TOTAL Liabilities	0		450,000
Fund Balance			
Assigned Unappropriated Fund Balance	1,162,518	H915	
TOTAL Assigned Fund Balance	1,162,518		0
Unassigned Fund Balance		H917	-83,168
TOTAL Unassigned Fund Balance	0		-83,168
TOTAL Fund Balance	1,162,518		-83,168
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,162,518		366,832

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	501	H2401	244
TOTAL Use of Money And Property	501		244
St Aid-Water Cap Proj	3,240,160	H3991	244,840
TOTAL State Aid	3,240,160		244,840
TOTAL Revenues	3,240,661		245,084
Interfund Transfers	99,565	H5031	
TOTAL Interfund Transfers	99,565		0
Serial Bonds		H5710	3,808,319
Bond Anticipation Notes	2,227,222	H5730	
Bans Redeemed From Appropriations		H5731	3,479,488
Installment Purchase Debt	39,463	H5785	
TOTAL Proceeds of Obligations	2,266,685		7,287,807
TOTAL Other Sources	2,366,250		7,287,807
TOTAL Detail Revenues And Other Sources	5,606,911		7,532,891

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fiscal Agents Fees, Contr Expend		H13804	44,386
TOTAL Fiscal Agents Fees	0		44,386
TOTAL General Government Support	0		44,386
Fire, Equip & Cap Outlay	39,463	H34102	
TOTAL Fire	39,463		0
TOTAL Public Safety	39,463		0
Maint of Streets, Equip & Cap Outlay	92,099	H51102	228,890
TOTAL Maint of Streets	92,099		228,890
TOTAL Transportation	92,099		228,890
Parks, Equip & Cap Outlay		H71102	
TOTAL Parks	0		0
TOTAL Culture And Recreation	0		0
Water Trans & Distrib, Equip & Cap Outlay	4,544,193	H83402	1,090,441
TOTAL Water Trans & Distrib	4,544,193		1,090,441
TOTAL Home And Community Services	4,544,193		1,090,441
Debt Principal, Bond Anticipation Notes		H97306	3,447,488
TOTAL Debt Principal	0		3,447,488
TOTAL Expenditures	4,675,755		4,811,205
Transfers, Other Funds		H99019	37,884
TOTAL Operating Transfers	0		37,884
TOTAL Other Uses	0		37,884
TOTAL Detail Expenditures And Other Uses	4,675,755		4,849,089

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	231,359	H8021	1,162,515
Prior Period Adj -Increase In Fund Balance		H8012	3
Prior Period Adj -Decrease In Fund Balance		H8015	3,479,488
Restated Fund Balance - Beg of Year	231,359	H8022	-2,316,970
ADD - REVENUES AND OTHER SOURCES	5,606,911		7,532,891
DEDUCT - EXPENDITURES AND OTHER USES	4,675,755		4,849,089
Fund Balance - End of Year	1,162,515	H8029	-83,168

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	225,000	K101	225,000
Buildings	5,256,419	K102	5,256,419
Improvements Other Than Buildings		K103	
Machinery And Equipment	5,576,922	K104	5,738,014
TOTAL Fixed Assets (net)	11,058,341		11,219,433
TOTAL Assets and Deferred Outflows of Resources	11,058,341		11,219,433

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	11,058,341	K159	11,219,433
TOTAL Investments in Non-Current Government Assets	11,058,341		11,219,433
TOTAL Fund Balance	11,058,341		11,219,433
TOTAL	11,058,341		11,219,433

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	77,805	TA200	
Cash In Time Deposits	500	TA201	
TOTAL Cash	78,305		0
TOTAL Assets and Deferred Outflows of Resources	78,305		0

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
State Retirement	4,796	TA18	
Group Insurance	24,076	TA20	
Guaranty & Bid Deposits	48,933	TA30	
Bail Deposits	500	TA35	
TOTAL Agency Liabilities	78,305		0
TOTAL Liabilities	78,305		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	78,305		0

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TC200	500
TOTAL Cash	0		500
TOTAL Assets and Deferred Outflows of Resources	0		500

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Bail Deposits		TC735	500
TOTAL Other Deposits	0		500
TOTAL Liabilities	0		500
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		500

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Rhinebeck
 Annual Update Document
 For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

VILLAGE OF Rhinebeck
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	2,868,245	W129	5,264,802
TOTAL Provision To Be Made In Future Budgets	2,868,245		5,264,802
TOTAL Assets and Deferred Outflows of Resources	2,868,245		5,264,802

VILLAGE OF Rhinebeck
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	1,195,487	W638	77,446
Installment Purchase Debt	161,811	W685	109,302
Compensated Absences	95,947	W687	79,735
TOTAL Other Liabilities	1,453,245		266,483
Bonds Payable	1,415,000	W628	4,998,319
TOTAL Bond And Long Term Liabilities	1,415,000		4,998,319
TOTAL Liabilities	2,868,245		5,264,802
TOTAL Liabilities	2,868,245		5,264,802

VILLAGE OF Rhinebeck
Statement of Indebtedness
For the Fiscal Year Ending 2021

County of: Dutchess

Municipal Code: 130470704190

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year	
2021	BOND E	Water Main Project			11/20/2020	10/01/2050	0.025%	Y	\$3,358,319	\$0	\$0	\$0	\$0	\$0	\$3,358,319	
2002	BOND E	SEWER - EFC			06/01/2001	05/12/2021	2.619%		\$1,585,860	\$90,000	\$90,000	\$0	\$0	\$0	\$0	
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year																
2017	IPC E	2016 Police Utility vehicle			06/15/2016	06/15/2020	2.90%		\$38,490	\$8,227	\$8,227	\$0	\$0	\$0	\$0	
2019	IPC E	2019 Vac Truck			09/15/2018	10/15/2022	4.35%		\$189,730	\$114,121	\$36,433	\$0	\$0	\$0	\$77,689	
2020	IPC E	Fire Chief Car	N		12/19/2019	07/01/2024	4.61%		\$39,463	\$39,463	\$7,849	\$0	\$0	\$0	\$31,614	
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year																
2021	BAN N	Street Paving			05/07/2020	01/29/2021	3.00%		\$450,000	\$0	\$450,000	\$450,000	\$450,000	\$0	\$0	
2021	BAN N	Water Main Proj			01/30/2020	11/29/2021	3.30%		\$1,772,764	\$0	\$1,772,764	\$1,772,764	\$1,772,764	\$0	\$0	
2021	BAN N	Water Main Project			09/26/2019	02/26/2022	3.30%		\$1,256,724	\$0	\$1,256,724	\$1,256,724	\$1,256,724	\$0	\$0	
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year																
2013	BOND N	12 Police Bond			10/15/2012	10/15/2032	3.00%	Y	\$900,000	\$650,000	\$50,000	\$0	\$0	\$0	\$600,000	
2018	BOND N	2017 Fire Truck-Pumper			06/15/2017	06/15/2032	2.69%		\$465,000	\$415,000	\$25,000	\$0	\$0	\$0	\$390,000	
2012	BOND N	Public Improvement			02/09/2012	02/01/2022	2.60%		\$379,740	\$80,000	\$40,000	\$0	\$0	\$0	\$40,000	
2018	BOND N	2018 Highway Dump Truck			08/15/2017	08/15/2033	2.90%		\$180,000	\$160,000	\$10,000	\$0	\$0	\$0	\$150,000	
2021	BOND N	Street Paving			01/28/2021	01/15/2036	1.49%		\$450,000	\$0	\$0	\$0	\$0	\$0	\$450,000	
2018	BOND N	2017 Police Utility Vehicle			08/15/2017	08/15/2023	2.90%		\$40,000	\$20,000	\$10,000	\$0	\$0	\$0	\$10,000	
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year																
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year																
											\$7,287,807	\$1,576,811	\$3,756,997	\$3,479,488	\$0	\$5,107,621

VILLAGE OF Rhinebeck
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$2,591,441.00
Time Deposits	9Z2021	
Total		\$2,591,591.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,913,833.00
Total		\$2,413,833.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$1,664,571.00
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$1,664,571.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Rhinebeck
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-6777	\$238,482	\$0	\$0	\$238,482
*****-3724	\$108,422	\$0	\$70,566	\$37,856
*****-4477	\$377,126	\$0	\$119,443	\$257,683
*****-4035	\$602,563	\$0	\$106,163	\$496,400
*****-4171	\$52,886	\$0	\$2,500	\$50,386
*****-1	\$316,445	\$0	\$0	\$316,445
*****-2	\$500	\$0	\$0	\$500
*****-3	\$0	\$0	\$0	\$0
*****-9728	\$523,368	\$0	\$0	\$523,368
*****-8620	\$170,683	\$85,045	\$0	\$255,728
*****-8638	\$194,894	\$69,465	\$0	\$264,359
*****-2968	\$33,167	\$0	\$0	\$33,167
*****-1134	\$18,832	\$0	\$0	\$18,832
*****-6840	\$4,062	\$0	\$4,062	\$0
*****-4150	\$5,728	\$2,745	\$0	\$8,473
*****-1758	\$43,262	\$0	\$0	\$43,262
	Total Adjusted Bank Balance			\$2,544,941
	Petty Cash			\$150.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$2,545,091
	Total Cash Balance All Funds			9ZCASHB * \$2,545,091
	* Must be equal			

VILLAGE OF Rhinebeck
Local Government Questionnaire
For the Fiscal Year Ending 2021

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

VILLAGE OF Rhinebeck
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		18			
Total Part Time Employees:		26			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$131,140.00	18	2	
90158	Police and Fire Retirement	\$44,743.00		8	
90258	Local Pension Fund				
90308	Social Security	\$109,274.00	18	26	
90408	Worker's Compensation Insurance	\$83,046.00	18	26	
90458	Life Insurance				
90508	Unemployment Insurance	\$6,446.00	18	26	
90558	Disability Insurance	\$5,483.00	18	26	
90608	Hospital and Medical (Dental) Insurance	\$315,103.00	15		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$695,235.00			
Computed Total From Financial Section (comparative purposes only)		\$695,235.00			

VILLAGE OF Rhinebeck
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$16,844	9,294	gallons	
Diesel Fuel	\$7,777	4,435	gallons	
Fuel Oil	\$17,340	10,479	gallons	
Natural Gas			cubic feet	
Electricity	\$186,380	1,537,799	kilowatt-hours	
Coal			tons	
Propane	\$700	286	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Karen P. McLaughlin, hereby certify that I am the Chief Fiscal Officer of the Village of Rhinebeck, and that the information provided in the annual financial report of the Village of Rhinebeck, for the fiscal year ended 05/31/2021, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Rhinebeck, and adopted by me as my signature for use in conjunction with the filing of the Village of Rhinebeck's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Rhinebeck's annual financial report for the fiscal year ended 05/31/2021 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

Karen P McLaughlin
Name

(845) 876-7015
Telephone Number

Village Treasurer
Title

76 E. Market Street
Official Address

09/14/2021
Date of Certification

(845) 876-7015
Official Telephone Number

VILLAGE OF Rhinebeck
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Adjustment Reason

Account Code A8012 prior receivables 601dr 97314

Account Code A8015 prior years receivables not reversed 380. 27,061, AP issue 826

(FX) WATER

Adjustment Reason

Account Code FX8012 prior year AP posting

Account Code FX8015 prior years receivables not reversed

(G) SEWER

Adjustment Reason

Account Code G8012 prior years receivables not reversed

Account Code G8015 receivables not reverse prior years

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 rounding

Account Code H8015 In error, recorded BAN as Grant revenue