

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Wellsville
County of Allegany
For the Fiscal Year Ended 05/31/2009

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 within sixty days after the close of the fiscal year of such Municipal Corporation *** 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 Wellsville

*** 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 2008 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2009:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CL) REFUSE AND GARBAGE
- (EE) ENTERPRISE UTILITY
- (EL) ENTERPRISE REFUSE/GARBAGE
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2008 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 Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	3,957	A200	22,670
Cash In Time Deposits	155,618	A201	701,782
Petty Cash	670	A210	670
TOTAL Cash	160,245		725,122
Taxes Receivable, Current		A250	
Tax Sale Certificates	1,438	A320	
TOTAL Taxes Receivable (net)	1,438		0
Accounts Receivable	22,516	A380	37,093
TOTAL Other Receivables (net)	22,516		37,093
Due From Other Funds	358,461	A391	1,250
TOTAL Due From Other Funds	358,461		1,250
Due From Other Governments		A440	
TOTAL Due From Other Governments	0		0
Cash, Special Reserves	104,612	A230	116,274
Cash In Time Deposits, Spec Res	211,696	A231	121,471
TOTAL Restricted Assets	316,308		237,745
TOTAL Assets	858,968		1,001,210

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable		A600	19,045
TOTAL Accounts Payable	0		19,045
Accrued Liabilities	22,804	A601	28,513
TOTAL Accrued Liabilities	22,804		28,513
Overpayments & Clearing Account	12,470	A690	7,852
TOTAL Other Liabilities	12,470		7,852
Due To Other Funds	83,739	A630	
TOTAL Due To Other Funds	83,739		0
Deferred Tax Revenues	1,438	A694	
TOTAL Deferred Revenues	1,438		0
TOTAL Liabilities	120,451		55,410
Reserve For Encumbrances	95,808	A821	
TOTAL Reserve For Encumbrances	95,808		0
Insurance Reserve	33,995	A863	
Capital Reserve	70,617	A878	48,473
Reserve For Repairs	211,696	A882	121,471
Miscellaneous Reserve (specify)		A889	67,801
Additional Description Fuel Farm			
TOTAL Special Reserves	316,308		237,745
Unreserved Fund Balance Appropriated	133,755	A910	
TOTAL Unreserved Fund Balance - Appropriated	133,755		0
Unreserved Fund Balance Unappropriated	192,646	A911	708,055
TOTAL Unreserved Fund Balance - Unappropriated	192,646		708,055
TOTAL Fund Equity	738,517		945,800
TOTAL Liabilities And Fund Equity	858,968		1,001,210

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Real Property Taxes	2,250,747	A1001	2,244,514
TOTAL Real Property Taxes	2,250,747		2,244,514
Other Payments In Lieu of Taxes	19,680	A1081	20,208
Interest & Penalties On Real Prop Taxes	57,769	A1090	13,865
TOTAL Real Property Tax Items	77,449		34,073
Utilities Gross Receipts Tax	29,729	A1130	32,363
Franchises	55,485	A1170	58,111
TOTAL Non Property Tax Items	85,214		90,474
Treasurer Fees	1,175	A1230	830
Police Fees	6,718	A1520	4,874
Safety Inspection Fees		A1560	2,096
Other Public Safety Departmental Income	11,157	A1589	
Vital Statistics Fees	14,543	A1603	13,944
Public Works Charges	46,242	A1710	50,682
Parking Meter Fees Non-Taxable	55,184	A1741	54,781
Sewer Charges	2,041	A2122	1,800
Other Home & Community Services Income	550	A2189	16,000
TOTAL Departmental Income	137,610		145,007
Public Safety Services For Other Govts	946	A2260	
Fire Protection Services Other Govts	108,060	A2262	109,850
Transportation Services, Other Govts	7,602	A2300	
Refuse & Garbage Serv Other Govts		A2376	28,500
Misc Revenue, Other Govts		A2389	
Share of Joint Activity, Other Govts	307,437	A2390	294,842
TOTAL Intergovernmental Charges	424,045		433,192
Interest And Earnings	9,063	A2401	5,171
Commissions	7,740	A2450	7,500
TOTAL Use of Money And Property	16,803		12,671
Business & Occupational License	150	A2501	335
Games of Chance	25	A2530	200
Bingo Licenses		A2540	
Permits, Other	-4,473	A2590	2,740
TOTAL Licenses And Permits	-4,298		3,275
Fines And Forfeited Bail	27,536	A2610	24,523
TOTAL Fines And Forfeitures	27,536		24,523
Sales of Refuse For Recycling	150	A2651	2,098
Sales of Real Property		A2660	
Sales of Equipment	12,617	A2665	500
Insurance Recoveries	302	A2680	
TOTAL Sale of Property And Compensation For Loss	13,069		2,598
Refunds of Prior Year's Expenditures	55,409	A2701	7,787
Unclassified (specify)	14,247	A2770	7,593
TOTAL Miscellaneous Local Sources	69,656		15,380
Interfund Revenues		A2801	
TOTAL Interfund Revenues	0		0

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
St Aid, Revenue Sharing	135,114	A3001	141,870
St Aid, Mortgage Tax	17,808	A3005	13,412
ST. Aid, Records MgmT.		A3060	
St Aid - Other (specify)		A3089	
St Aid, Other Educ (spec)	2,734	A3289	
St Aid, Other Public Safety	7,492	A3389	658
St Aid, Public Safety-Cap Proj	26,250	A3397	
St Aid, Consolidated Highway Aid	84,339	A3501	103,200
St Aid Emergency Disaster Assistance		A3960	
St Aid, Other Home And Comm Serv	11,730	A3989	
TOTAL State Aid	285,467		259,140
TOTAL Revenues	3,383,298		3,264,847
Interfund Transfers		A5031	313,631
TOTAL Interfund Transfers	0		313,631
Serial Bonds		A5710	
Bond Anticipation Notes		A5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		313,631
TOTAL Detail Revenues And Other Sources	3,383,298		3,578,478

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Legislative Board, Pers Serv	9,084	A10101	12,000
Legislative Board, Contr Expend	8,366	A10104	2,173
TOTAL Legislative Board	17,450		14,173
Municipal Court, Pers Serv	23,072	A11101	23,108
Municipal Court, Contr Expend	3,165	A11104	2,796
TOTAL Municipal Court	26,237		25,904
Mayor, Pers Serv	9,500	A12101	9,500
Mayor, Contr Expend	2,641	A12104	2,150
TOTAL Mayor	12,141		11,650
Treasurer, Pers Serv	74,344	A13251	81,730
Treasurer, Equip & Cap Outlay	285	A13252	2,850
Treasurer, Contr Expend	25,991	A13254	14,682
TOTAL Treasurer	100,620		99,262
Tax Advertising, Contr Expend	3,276	A13624	2,525
TOTAL Tax Advertising	3,276		2,525
Law, Pers Serv	21,957	A14201	22,599
Law, Contr Expend		A14204	
TOTAL Law	21,957		22,599
Personnel, Pers Serv	1,800	A14301	
Personnel, Contr Expend	140	A14304	
TOTAL Personnel	1,940		0
Engineer, Pers Serv	10,430	A14401	11,326
Engineer, Contr Expend	4,788	A14404	1,199
TOTAL Engineer	15,218		12,525
Public Works Admin, Pers Serv	33,630	A14901	26,936
Public Works Admin, Equip & Cap Outlay	1,255	A14902	38
Public Works Admin, Contr Expend	11,173	A14904	7,156
TOTAL Public Works Admin	46,058		34,130
Buildings, Pers Serv	13,589	A16201	10,409
Buildings, Equip & Cap Outlay	309	A16202	
Buildings, Contr Expend	31,799	A16204	8,387
TOTAL Buildings	45,697		18,796
Central Garage, Pers Serv	6,004	A16401	9,240
Central Garage, Equip & Cap Outlay	232	A16402	
Central Garage, Contr Expend	25,122	A16404	16,043
TOTAL Central Garage	31,358		25,283
Central Print & Mail,contr Expend	11,000	A16704	5,269
TOTAL Central Print & Mail	11,000		5,269
Central Data Process, Contr Expend	3,543	A16804	3,137
TOTAL Central Data Process	3,543		3,137
Unallocated Insurance, Contr Expend	71,736	A19104	69,141
TOTAL Unallocated Insurance	71,736		69,141
Municipal Assn Dues, Contr Expend	2,563	A19204	
TOTAL Municipal Assn Dues	2,563		0

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Judgements And Claims, Contr Expend	4,903	A19304	600
TOTAL Judgements And Claims	4,903		600
Other Gen Govt Support, Contr Expend	10,000	A19894	10,000
TOTAL Other Gen Govt Support	10,000		10,000
TOTAL General Government Support	425,697		354,994
Police, Pers Serv	894,292	A31201	1,008,007
Police, Equip & Cap Outlay	22,195	A31202	29,236
Police, Contr Expend	67,215	A31204	54,033
TOTAL Police	983,702		1,091,276
Jail, Pers Serv	12,655	A31501	13,072
Jail, Contr Expend	7,758	A31504	8,619
TOTAL Jail	20,413		21,691
Other Traffic, Pers Serv	2,625	A31891	3,150
Other Traffic, Contr Expend		A31894	
TOTAL Other Traffic	2,625		3,150
Traffic Control, Pers Serv	6,104	A33101	4,525
Traffic Control, Contr Expen	4,678	A33104	2,091
TOTAL Traffic Control	10,782		6,616
On-Street Parking, Pers Serv	11,230	A33201	12,716
On-Street Parking, Contr Expend	2,129	A33204	1,486
TOTAL On-Street Parking	13,359		14,202
Fire, Pers Serv		A34101	3,961
Fire, Equip & Cap Outlay	1,602	A34102	3,571
Fire, Contr Expend	191,155	A34104	291,592
TOTAL Fire	192,757		299,124
Safety Inspection, Pers Serv	27,357	A36201	35,305
Safety Inspection, Equip & Cap Outlay	150	A36202	
Safety Inspection, Contr Expend	5,890	A36204	432
TOTAL Safety Inspection	33,397		35,737
Demo of Unsafe Buildings, Contr Expend	23,409	A36504	
TOTAL Demo of Unsafe Buildings	23,409		0
Misc Public Safety, Contr Expend	15,797	A39894	
TOTAL Misc Public Safety	15,797		0
TOTAL Public Safety	1,296,241		1,471,796
Registrar of Vital Stat Contr Expend	778	A40204	717
TOTAL Registrar of Vital Stat Contr Expend	778		717
Other Public Health, Contr Expend	275	A41894	211
TOTAL Other Public Health	275		211
TOTAL Health	1,053		928
Street Admin, Equip & Cap Outlay		A50102	
Street Admin, Contr Expend	4,556	A50104	3,933
TOTAL Street Admin	4,556		3,933
Maint of Streets, Pers Serv	102,051	A51101	111,784
Maint of Streets, Equip & Cap Outlay	190	A51102	

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Maint of Streets, Contr Expend	165,287	A51104	149,089
TOTAL Maint of Streets	267,528		260,873
Perm Improve Highway, Equip & Cap Outlay	84,339	A51122	103,200
TOTAL Perm Improve Highway	84,339		103,200
Garage, Pers Serv	77,050	A51321	79,265
Garage, Equip & Cap Outlay	32,023	A51322	13,007
Garage, Contr Expend	131,651	A51324	115,027
TOTAL Garage	240,724		207,299
Snow Removal, Pers Serv	27,566	A51421	29,278
Snow Removal, Contr Expend	35,954	A51424	34,202
TOTAL Snow Removal	63,520		63,480
Sidewalks, Pers Serv	2,959	A54101	472
Sidewalks, Contr Expend	3,704	A54104	688
TOTAL Sidewalks	6,663		1,160
Off-Street Parking, Contr Expend	739	A56504	779
TOTAL Off-Street Parking	739		779
Other Transportation, Contr Expend	293,640	A56804	234,220
TOTAL Other Transportation	293,640		234,220
TOTAL Transportation	961,709		874,944
Other Economic Opp Pro, Contr Expend		A63264	
TOTAL Other Economic Opp Pro	0		0
Publicity, Contr Expend	10	A64104	
TOTAL Publicity	10		0
TOTAL Economic Assistance And Opportunity	10		0
Parks, Contr Expend	1,000	A71104	
TOTAL Parks	1,000		0
Celebrations, Contr Expend	5,000	A75504	600
TOTAL Celebrations	5,000		600
TOTAL Culture And Recreation	6,000		600
Zoning, Pers Serv	757	A80101	
Zoning, Contr Expend	186	A80104	14
TOTAL Zoning	943		14
Planning, Contr Expend		A80204	
TOTAL Planning	0		0
Storm Sewers, Pers Serv	13,843	A81401	8,558
Storm Sewers, Contr Expend	10,613	A81404	7,682
TOTAL Storm Sewers	24,456		16,240
Refuse & Garbage, Pers Serv	12,243	A81601	10,032
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	51,543	A81604	44,371
TOTAL Refuse & Garbage	63,786		54,403
Landfill Clos-Post Clos, contr Exp		A81614	19,045
TOTAL Landfill Clos-Post Clos	0		19,045
Street Cleaning, Pers Serv	28,223	A81701	16,748

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Street Cleaning, Contr Expend		A81704	5,744
TOTAL Street Cleaning	28,223		22,492
Drainage, Pers Serv	1,313	A85401	
Drainage, Contr Expend		A85404	
TOTAL Drainage	1,313		0
Shade Tree, Pers Serv	13,835	A85601	6,540
Shade Tree, Contr Expend	7,214	A85604	5,067
TOTAL Shade Tree	21,049		11,607
Emergency Disaster Work, Contr Expend		A87604	
TOTAL Emergency Disaster Work	0		0
TOTAL Home And Community Services	139,770		123,801
State Retirement System	54,869	A90108	56,012
Police & Firemen Retirement, Empl Bnfts	137,872	A90158	115,100
Social Security, Employer Cont	113,523	A90308	115,600
Worker's Compensation, Empl Bnfts	36,320	A90408	39,952
Unemployment Insurance, Empl Bnfts	1,008	A90508	2,020
Disability Insurance, Empl Bnfts	1,419	A90558	-483
Hospital & Medical (dental) Ins, Empl Bnft	199,268	A90608	153,785
TOTAL Employee Benefits	544,279		481,986
Debt Principal, Serial Bonds	90,000	A97106	40,000
TOTAL Debt Principal	90,000		40,000
Debt Interest, Serial Bonds	7,025	A97107	22,146
TOTAL Debt Interest	7,025		22,146
TOTAL Expenditures	3,471,784		3,371,195
Transfers, Other Funds		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	3,471,784		3,371,195

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	827,003	A8021	738,517
Prior Period Adj-Increase To Fund Equity		A8012	
Restated Fund Equity - Beg of Year	827,003	A8022	738,517
ADD - REVENUES AND OTHER SOURCES	3,383,298		3,578,478
DEDUCT - EXPENDITURES AND OTHER USES	3,471,784		3,371,195
Fund Equity-End of Year	738,517	A8029	945,800

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues And Other Sources			
Est Rev - Real Property Taxes	2,244,514	A1049N	2,359,465
Est Rev - Real Property Tax Items	32,460	A1099N	30,208
Est Rev - Non Property Tax Items	77,000	A1199N	81,994
Est Rev - Departmental Income	96,750	A1299N	118,250
Est Rev - Intergovernmental Charges	111,810	A2399N	138,350
Est Rev - Use of Money And Property	35,500	A2499N	17,500
Est Rev - Licenses And Permits	2,175	A2599N	2,300
Est Rev - Fines And Forfeitures	30,000	A2649N	25,000
Est Rev - Sale of Prop And Comp For Loss	0	A2699N	0
Est Rev - Miscellaneous Local Sources	6,000	A2799N	7,200
Est Rev - Interfund Revenues	0	A2801N	0
Est Rev - State Aid	241,225	A3099N	257,200
TOTAL Estimated Revenues	2,877,434		3,037,467
Estimated - Proceeds of Obligations	200,000	A5799N	0
Appropriated Fund Balance	133,755	A599N	0
TOTAL Estimated Other Sources	333,755		0
TOTAL Estimated Revenues And Other Sources	3,211,189		3,037,467

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations And Other Uses			
App - General Government Support	387,865	A1999N	414,118
App - Public Safety	1,214,142	A3999N	1,194,388
App - Health	850	A4999N	1,075
App - Transportation	861,186	A5999N	659,229
App - Economic Assistance And Opportunity	0	A6999N	0
App - Culture And Recreation	0	A7999N	1,000
App - Home And Community Services	123,341	A8999N	118,744
App - Employee Benefits	561,659	A9199N	566,213
App - Debt Service	62,146	A9899N	82,700
TOTAL Appropriations	3,211,189		3,037,467
TOTAL Appropriations And Other Uses	3,211,189		3,037,467

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	6,768	CD200	12,363
Cash In Time Deposits	60,330	CD201	135,695
TOTAL Cash	67,098		148,058
Rehabilitation Loan Receivable	544,433	CD390	320,932
TOTAL Other Receivables (net)	544,433		320,932
TOTAL Assets	611,531		468,990

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Deferred Revenues	544,433	CD691	320,932
TOTAL Deferred Revenues	544,433		320,932
TOTAL Liabilities	544,433		320,932
Unreserved Fund Balance Appropriated	67,098	CD910	148,058
TOTAL Unreserved Fund Balance - Appropriated	67,098		148,058
TOTAL Fund Equity	67,098		148,058
TOTAL Liabilities And Fund Equity	611,531		468,990

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(CD) SPECIAL GRANT

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Community Development Income	65,379	CD2170	68,052
TOTAL Departmental Income	65,379		68,052
Interest And Earnings	12,822	CD2401	12,908
TOTAL Use of Money And Property	12,822		12,908
Unclassified (specify)	186	CD2770	
TOTAL Miscellaneous Local Sources	186		0
TOTAL Revenues	78,387		80,960
TOTAL Detail Revenues And Other Sources	78,387		80,960

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(CD) SPECIAL GRANT

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Credit Card Fees		CD13754	
TOTAL Credit Card Fees	0		0
TOTAL General Government Support	0		0
Rehab Loans & Grant, Equip & Cap Outlay	105,415	CD86682	
TOTAL Rehab Loans & Grant	105,415		0
TOTAL Home And Community Services	105,415		0
TOTAL Expenditures	105,415		0
TOTAL Detail Expenditures And Other Uses	105,415		0

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	94,126	CD8021	67,098
Prior Period Adj.- Increase In Fund Equity		CD8012	
Restated Fund Equity - Beg of Year	94,126	CD8022	67,098
ADD - REVENUES AND OTHER SOURCES	78,387		80,960
DEDUCT - EXPENDITURES AND OTHER USES	105,415		
Fund Equity-End of Year	67,098	CD8029	148,058

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	502	CL200	
TOTAL Cash	502		0
TOTAL Assets	502		0

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(CL) REFUSE AND GARBAGE

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Unreserved Fund Balance Appropriated	502	CL910	
TOTAL Unreserved Fund Balance - Appropriated	502		0
TOTAL Fund Equity	502		0
TOTAL Liabilities And Fund Equity	502		0

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Misc Revenue, Other Govts		CL2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	1	CL2401	
TOTAL Use of Money And Property	1		0
TOTAL Revenues	1		0
Interfund Transfers		CL5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1		0

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Landfill Closure - Post Closure	2,942	CL81614	502
TOTAL Landfill Closure - Post Closure	2,942		502
TOTAL Home And Community Services	2,942		502
TOTAL Expenditures	2,942		502
TOTAL Detail Expenditures And Other Uses	2,942		502

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(CL) REFUSE AND GARBAGE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	3,443	CL8021	502
Restated Fund Equity - Beg of Year	3,443	CL8022	502
ADD - REVENUES AND OTHER SOURCES	1		
DEDUCT - EXPENDITURES AND OTHER USES	2,942		502
Fund Equity - End of Year	502	CL8029	

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EE) ENTERPRISE UTILITY

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	82,462	EE200	94,076
Cash In Time Deposits	116,522	EE201	134,829
Petty Cash	200	EE210	200
Cash With Fiscal Agent	846	EE223	
TOTAL Cash	200,030		229,105
Accounts Receivable	421,025	EE380	261,043
TOTAL Other Receivables (net)	421,025		261,043
Due From Other Funds	44,827	EE391	
TOTAL Due From Other Funds	44,827		0
Inventory	161,816	EE445	135,801
TOTAL Inventories	161,816		135,801
Cash In Time Deposits, Special Reserves	77,557	EE231	128,731
TOTAL Restricted Assets	77,557		128,731
Land	52,323	EE101	52,323
Buildings	329,196	EE102	329,196
Improvements Other Than Buildings	5,955,687	EE103	6,035,527
Construction Work In Progress		EE105	
Accum Depr, Imp Other Than Bld	-3,477,905	EE113	-3,696,897
TOTAL Fixed Assets (net)	2,859,301		2,720,149
TOTAL Assets	3,764,556		3,474,829

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EE) ENTERPRISE UTILITY

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable	156,019	EE600	76,400
TOTAL Accounts Payable	156,019		76,400
Accrued Liabilities	6,932	EE601	9,411
Accrued Interest Payable	2,393	EE651	2,213
TOTAL Accrued Liabilities	9,325		11,624
Compensated Absences	59,846	EE687	46,239
TOTAL Other Liabilities	59,846		46,239
Due To Other Funds	104,957	EE630	
TOTAL Due To Other Funds	104,957		0
Bonds Payable	265,000	EE628	245,000
TOTAL Bond And Long Term Liabilities	265,000		245,000
TOTAL Liabilities	595,147		379,263
Net Assets-Unrestricted (deficit)	3,169,409	EE924	3,095,566
TOTAL Retained Earnings	3,169,409		3,095,566
TOTAL Fund Equity	3,169,409		3,095,566
TOTAL Liabilities And Fund Equity	3,764,556		3,474,829

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2008	EdpCode	2009
Non Operating Revenue			
Sale of Electric Power	2,712,922	EE2150	2,689,217
TOTAL Charges For Services Within Locality	2,712,922		2,689,217
Sales, Other	39,140	EE2655	
TOTAL Sale of Property And Compensation For Loss	39,140		0
Interest And Earnings	595	EE2401	4,675
TOTAL Use of Money And Property	595		4,675
Unclassified (specify)	41,767	EE2770	
TOTAL Other	41,767		0
TOTAL Revenues	2,794,424		2,693,892
TOTAL Non Operating Revenue	2,794,424		2,693,892

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2008	EdpCode	2009
Expenses And Transfers			
Electric And Power, Pers Serv	369,302	EE84101	415,634
TOTAL Electric And Power	369,302		415,634
TOTAL Personal Services	369,302		415,634
Depreciation	216,614	EE19944	218,992
TOTAL Depreciation	216,614		218,992
Electric And Power, Contr Expend	2,307,542	EE84104	1,998,858
TOTAL Electric And Power	2,307,542		1,998,858
TOTAL Contractual Expenses	2,524,156		2,217,850
Electric And Power, Empl Bnfts	55,623	EE84108	123,608
TOTAL Electric And Power	55,623		123,608
TOTAL Employee Benefits	55,623		123,608
Debt Interest, Serial Bonds	14,881	EE97107	10,643
TOTAL Interest Expense	14,881		10,643
TOTAL Expenses	2,963,962		2,767,735
TOTAL Expenses And Transfers	2,963,962		2,767,735

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EE) ENTERPRISE UTILITY

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	3,386,335	EE8021	3,169,409
Prior Period Adj-Increase In Fund Equity		EE8012	
Prior Period Adj-Decrease In Fund Equity	47,388	EE8015	
Restated Fund Equity - Beg of Year	3,338,947	EE8022	3,169,409
ADD - REVENUES AND OTHER SOURCES	2,794,424		2,693,892
DEDUCT - EXPENDITURES AND OTHER USES	2,963,962		2,767,735
Fund Equity - End of Year	3,169,409	EE8029	3,095,566

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2008	EdpCode	2009
Cash Flows From Operating Activities			
Cash Rec'd From Providing Svcs	2,608,209	EE7111	2,849,199
Cash Payments Contr Exp	-2,025,204	EE7112	-2,110,113
Cash Payments Pers Svcs & Bnfts	-423,552	EE7113	-552,849
Other Operating Rev	80,907	EE7114	
TOTAL Cash Flows From Operating Activities	240,360		186,237
Cash Flows From Capital And Related Financing Activities			
Principal Payments Debt (capital)	-35,000	EE7132	-20,000
Interest Expense (capital)	-14,881	EE7133	-10,823
Payments To Contractors	77,073	EE7136	-79,840
TOTAL Cash Flows From Capital And Related Financing Activities	27,192		-110,663
Cash Flows From Investing Activities			
Interest Income	595	EE7153	4,675
TOTAL Cash Flows From Investing Activities	595		4,675
Net Inc(dec) In Cash&cash Equiv	268,147	EE7161	80,249
Cash&cash Equiv Beg of Year	1,045	EE7171	277,587
	269,192		357,836
Reconciliation of Operating Income To Cash			
Operating Income (loss)	-155,252	EE7181	-67,875
Depreciation	216,614	EE7182	218,992
Inc/dec In Assets-Other Than Cash	184,418	EE7183	230,824
Inc/dec In Liabilities Other Than Cash	-5,420	EE7184	-195,704
TOTAL Reconciliation of Operating Income To Cash	240,360		186,237

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EL) ENTERPRISE REFUSE/GARBAGE

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	18,518	EL200	21,955
Cash In Time Deposits	108,225	EL201	158,282
TOTAL Cash	126,743		180,237
Special Assessments Receivable	3,910	EL370	18,596
Accounts Receivable	36,353	EL380	29,453
TOTAL Other Receivables (net)	40,263		48,049
Due From Other Funds	13,024	EL391	
TOTAL Due From Other Funds	13,024		0
TOTAL Assets	180,030		228,286

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EL) ENTERPRISE REFUSE/GARBAGE

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable		EL600	1,635
TOTAL Accounts Payable	0		1,635
Accrued Liabilities	1,211	EL601	4,915
TOTAL Accrued Liabilities	1,211		4,915
TOTAL Liabilities	1,211		6,550
Net Assets-Restricted For Other Purposes	178,819	EL923	221,736
TOTAL Retained Earnings	178,819		221,736
TOTAL Fund Equity	178,819		221,736
TOTAL Liabilities And Fund Equity	180,030		228,286

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2008	EdpCode	2009
Non Operating Revenue			
Refuse & Garbage Charges	197,357	EL2130	233,000
TOTAL Charges For Services Within Locality	197,357		233,000
Interest And Earnings	796	EL2401	2,039
TOTAL Use of Money And Property	796		2,039
TOTAL Revenues	198,153		235,039
TOTAL Non Operating Revenue	198,153		235,039

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2008	EdpCode	2009
Expenses And Transfers			
Refuse & Garbage, Pers Serv	87,855	EL81601	98,675
TOTAL Refuse & Garbage	87,855		98,675
TOTAL Personal Services	87,855		98,675
Refuse & Garbage, Contr Expend	67,453	EL81604	63,113
TOTAL Refuse & Garbage	67,453		63,113
TOTAL Contractual Expenses	67,453		63,113
Refuse & Garbage, Empl Bnfts	29,118	EL81608	30,334
TOTAL Refuse & Garbage	29,118		30,334
TOTAL Employee Benefits	29,118		30,334
TOTAL Expenses	184,426		192,122
TOTAL Expenses And Transfers	184,426		192,122

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EL) ENTERPRISE REFUSE/GARBAGE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	197,959	EL8021	178,819
Prior Period Adj-Decrease In Fund Equity	32,867	EL8015	
Restated Fund Equity - Beg of Year	165,092	EL8022	178,819
ADD - REVENUES AND OTHER SOURCES	198,153		235,039
DEDUCT - EXPENDITURES AND OTHER USES	184,426		192,122
Fund Equity - End of Year	178,819	EL8029	221,736

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code Description	2008	EdpCode	2009
Cash Flows From Operating Activities			
Cash Rec'd From Providing Svcs	228,096	EL7111	225,214
Cash Payments Contr Exp	-71,594	EL7112	-44,750
Cash Payments Pers Svcs & Bnfts	-116,973	EL7113	-129,009
TOTAL Cash Flows From Operating Activities	39,529		51,455
Cash Flows From Investing Activities			
Interest Income		EL7153	2,039
TOTAL Cash Flows From Investing Activities	0		2,039
Net Inc(dec) In Cash&cash Equiv	39,529	EL7161	53,494
Cash&cash Equiv Beg of Year	87,214	EL7171	126,743
	126,743		180,237
Reconciliation of Operating Income To Cash			
Operating Income (loss)	13,727	EL7181	40,878
Inc/dec In Assets-Other Than Cash	29,943	EL7183	5,238
Inc/dec In Liabilities Other Than Cash	-4,141	EL7184	5,339
TOTAL Reconciliation of Operating Income To Cash	39,529		51,455

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(FX) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	36,303	FX200	15,720
Cash In Time Deposits	217,925	FX201	16,820
TOTAL Cash	254,228		32,540
Water Rents Receivable	60,091	FX350	99,360
Unbilled Receivables	84,763	FX383	82,932
TOTAL Other Receivables (net)	144,854		182,292
Due From Other Funds	74,649	FX391	
TOTAL Due From Other Funds	74,649		0
Cash In Time Deposits, Spec Res	30,067	FX231	49,522
TOTAL Restricted Assets	30,067		49,522
TOTAL Assets	503,798		264,354

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(FX) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable	30,723	FX600	
TOTAL Accounts Payable	30,723		0
Accrued Liabilities	4,935	FX601	6,576
TOTAL Accrued Liabilities	4,935		6,576
Due To Other Funds	305,088	FX630	
TOTAL Due To Other Funds	305,088		0
TOTAL Liabilities	340,746		6,576
Reserve For Encumbrances	7,251	FX821	
TOTAL Reserve For Encumbrances	7,251		0
Reserve For Repairs	30,067	FX882	49,522
TOTAL Special Reserves	30,067		49,522
Unreserved Fund Balance Appropriated		FX910	
TOTAL Unreserved Fund Balance - Appropriated	0		0
Unreserved Fund Balance Unappropriated	125,734	FX911	208,256
TOTAL Unreserved Fund Balance - Unappropriated	125,734		208,256
TOTAL Fund Equity	163,052		257,778
TOTAL Liabilities And Fund Equity	503,798		264,354

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(FX) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Metered Water Sales	944,406	FX2140	1,025,205
Unmetered Water Sales	3,704	FX2142	1,797
Water Service Charges	32,379	FX2144	2,100
Interest & Penalties On Water Rents	2,171	FX2148	55
TOTAL Departmental Income	982,660		1,029,157
Misc Revenue, Other Govts		FX2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	2,901	FX2401	4,820
Rental of Equipment		FX2414	
TOTAL Use of Money And Property	2,901		4,820
St Aid-Water Cap Proj		FX3991	19,230
TOTAL State Aid	0		19,230
TOTAL Revenues	985,561		1,053,207
TOTAL Detail Revenues And Other Sources	985,561		1,053,207

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(FX) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Law, Pers Serv	2,000	FX14201	
Law, Contr Expend	900	FX14204	
TOTAL Law	2,900		0
Central Garage, Equip & Cap Outlay	18,327	FX16402	1,278
Central Garage, Contr Expend	20,748	FX16404	15,954
TOTAL Central Garage	39,075		17,232
Unallocated Insurance, Contr Expend	16,907	FX19104	15,257
TOTAL Unallocated Insurance	16,907		15,257
TOTAL General Government Support	58,882		32,489
Water Administration, Pers Serv	84,688	FX83101	77,113
Water Administration, Equip & Cap Outlay	2,149	FX83102	38
Water Administration, Contr Expend	22,689	FX83104	17,633
TOTAL Water Administration	109,526		94,784
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	
Source Supply Pwr & Pump, Contr Expend	27,124	FX83204	24,756
TOTAL Source Supply Pwr & Pump	27,124		24,756
Water Purification, Pers Serv	106,611	FX83301	114,813
Water Purification, Equip & Cap Outlay	138	FX83302	4,579
Water Purification, Contr Expend	58,374	FX83304	61,816
TOTAL Water Purification	165,123		181,208
Water Trans & Distrib, Pers Serv	117,977	FX83401	108,704
Water Trans & Distrib, Equip & Cap Outlay	9,622	FX83402	22,986
Water Trans & Distrib, Contr Expend	95,051	FX83404	49,148
TOTAL Water Trans & Distrib	222,650		180,838
Common Water Supply, Pers Serv	1,155	FX83501	692
Common Water Supply, Equip & Cap Outlay	40	FX83502	
Common Water Supply, Contr Expend	21,305	FX83504	17,937
TOTAL Common Water Supply	22,500		18,629
TOTAL Home And Community Services	546,923		500,215
State Retirement, Empl Bnfts	25,298	FX90108	26,595
Local Pension Fund, Empl Bnfts		FX90258	
Social Security, Empl Bnfts	23,676	FX90308	23,309
Unemployment Insurance, Empl Bnfts	1,000	FX90508	1,875
Disability Insurance, Empl Bnfts	500	FX90558	474
Hospital & Medical (dental) Ins, Empl Bnft	20,798	FX90608	38,378
Other Employee Benefits (spec)	1,507	FX90898	1,370
TOTAL Employee Benefits	72,779		92,001
Debt Principal, Serial Bonds	148,600	FX97106	174,600
Debt Principal, Bond Anticipation Notes		FX97306	
TOTAL Debt Principal	148,600		174,600

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(FX) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Debt Interest, Serial Bonds	168,738	FX97107	159,176
TOTAL Debt Interest	168,738		159,176
TOTAL Expenditures	995,922		958,481
TOTAL Detail Expenditures And Other Uses	995,922		958,481

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(FX) WATER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	173,413	FX8021	163,052
Restated Fund Equity - Beg of Year	173,413	FX8022	163,052
ADD - REVENUES AND OTHER SOURCES	985,561		1,053,207
DEDUCT - EXPENDITURES AND OTHER USES	995,922		958,481
Fund Equity - End of Year	163,052	FX8029	257,778

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(FX) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues And Other Sources			
Est Rev - Departmental Income	1,000,149	FX1299N	1,022,103
Est Rev - Use of Money And Property	5,250	FX2499N	4,000
TOTAL Estimated Revenues	1,005,399		1,026,103
TOTAL Estimated Revenues And Other Sources	1,005,399		1,026,103

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(FX) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations And Other Uses			
App - General Government Support	63,623	FX1999N	61,053
App-Home And Community Services	499,428	FX8999N	522,795
App - Employee Benefits	108,572	FX9199N	118,586
App - Debt Service	333,776	FX9899N	323,669
TOTAL Appropriations	1,005,399		1,026,103
TOTAL Appropriations And Other Uses	1,005,399		1,026,103

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	26,218	G200	30,176
Cash In Time Deposits	64,989	G201	297,973
Petty Cash		G210	
TOTAL Cash	91,207		328,149
Sewer Rents Receivable	28,298	G360	42,789
Unbilled Receivables	42,034	G383	42,190
TOTAL Other Receivables (net)	70,332		84,979
Due From Other Funds	109,593	G391	
TOTAL Due From Other Funds	109,593		0
Cash In Time Deposits, Spec Res	46,344	G231	59,338
TOTAL Restricted Assets	46,344		59,338
TOTAL Assets	317,476		472,466

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accrued Liabilities	4,921	G601	6,900
TOTAL Accrued Liabilities	4,921		6,900
Due To Other Funds	28,509	G630	
TOTAL Due To Other Funds	28,509		0
TOTAL Liabilities	33,430		6,900
Reserve For Repairs	46,344	G882	59,338
TOTAL Special Reserves	46,344		59,338
Unreserved Fund Balance Appropriated	17,966	G910	
TOTAL Unreserved Fund Balance - Appropriated	17,966		0
Unreserved Fund Balance Unappropriated	219,736	G911	406,228
TOTAL Unreserved Fund Balance - Unappropriated	219,736		406,228
TOTAL Fund Equity	284,046		465,566
TOTAL Liabilities And Fund Equity	317,476		472,466

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Sewer Rents	487,827	G2120	525,941
Sewer Charges	129,589	G2122	204,757
Interest & Penalties On Sewer Accts	20,706	G2128	18,155
TOTAL Departmental Income	638,122		748,853
Sewer Serv Other Govts	34,344	G2374	18,694
Misc Revenue, Other Govts	22,535	G2389	
TOTAL Intergovernmental Charges	56,879		18,694
Interest And Earnings	1,135	G2401	2,614
TOTAL Use of Money And Property	1,135		2,614
TOTAL Revenues	696,136		770,161
TOTAL Detail Revenues And Other Sources	696,136		770,161

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Administration-Personal Services		G17101	
TOTAL Administration-Personal Services	0		0
Unallocated Insurance, Contr Expend	9,018	G19104	9,712
TOTAL Unallocated Insurance	9,018		9,712
Other Gen Govt Support, Equip & Cap Outlay	18,000	G19892	
Other Gen Govt Support, Contr Expend	7,330	G19894	6,780
TOTAL Other Gen Govt Support	25,330		6,780
TOTAL General Government Support	34,348		16,492
Sewer Administration, Pers Serv	81,203	G81101	74,250
Sewer Administration, Equip & Cap Outlay	3,752	G81102	37
Sewer Administration, Contr Expend	16,413	G81104	12,254
TOTAL Sewer Administration	101,368		86,541
Sanitary Sewers, Pers Serv	76,745	G81201	77,359
Sanitary Sewers, Equip & Cap Outlay	1,403	G81202	579
Sanitary Sewers, Contr Expend	51,365	G81204	27,412
TOTAL Sanitary Sewers	129,513		105,350
Sewage Treat Disp, Pers Serv	107,246	G81301	117,464
Sewage Treat Disp, Equip & Cap Outlay	12,000	G81302	
Sewage Treat Disp, Contr Expend	105,474	G81304	110,972
TOTAL Sewage Treat Disp	224,720		228,436
TOTAL Home And Community Services	455,601		420,327
State Retirement, Empl Bnfts	22,434	G90108	23,583
Social Security , Empl Bnfts	19,982	G90308	20,173
Disability Insurance, Empl Bnfts	460	G90558	312
Hospital & Medical (dental) Ins, Empl Bnft	25,501	G90608	26,841
Other Employee Benefits (spec)	1,840	G90898	1,363
TOTAL Employee Benefits	70,217		72,272
Debt Principal, Serial Bonds	50,000	G97106	50,000
Debt Principal, Bond Anticipation Notes		G97306	
TOTAL Debt Principal	50,000		50,000
Debt Interest, Serial Bonds	31,800	G97107	29,550
TOTAL Debt Interest	31,800		29,550
TOTAL Expenditures	641,966		588,641
TOTAL Detail Expenditures And Other Uses	641,966		588,641

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	229,876	G8021	284,046
Restated Fund Equity - Beg of Year	229,876	G8022	284,046
ADD - REVENUES AND OTHER SOURCES	696,136		770,161
DEDUCT - EXPENDITURES AND OTHER USES	641,966		588,641
Fund Equity - End of Year	284,046	G8029	465,566

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues And Other Sources			
Est Rev - Departmental Income	614,927	G1299N	658,506
Est Rev-Intergovernmental Charges	10,000	G2399N	10,000
Est Rev - Use of Money And Property	1,050	G2499N	2,000
TOTAL Estimated Revenues	625,977		670,506
Appropriated Fund Balance	17,966	G599N	
TOTAL Estimated Other Sources	17,966		0
TOTAL Estimated Revenues And Other Sources	643,943		670,506

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations And Other Uses			
App - General Government Support	37,175	G1999N	36,155
App - Home And Community Services	428,367	G8999N	460,471
App - Employee Benefits	98,850	G9199N	96,579
App - Debt Service	79,551	G9899N	77,301
TOTAL Appropriations	643,943		670,506
TOTAL Appropriations And Other Uses	643,943		670,506

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	20,443	H200	
Cash In Time Deposits	96,347	H201	318,194
TOTAL Cash	116,790		318,194
TOTAL Assets	116,790		318,194

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Bond Anticipation Notes Payable		H626	200,000
TOTAL Notes Payable	0		200,000
Due To Other Funds		H630	1,250
TOTAL Due To Other Funds	0		1,250
TOTAL Liabilities	0		201,250
Unreserved Fund Balance Appropriated		H910	
TOTAL Unreserved Fund Balance - Appropriated	0		0
Unreserved Fund Balance Unappropriated	116,790	H911	116,944
TOTAL Unreserved Fund Balance - Unappropriated	116,790		116,944
TOTAL Fund Equity	116,790		116,944
TOTAL Liabilities And Fund Equity	116,790		318,194

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Misc Revenue, Other Govts		H2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	1,898	H2401	2,750
TOTAL Use of Money And Property	1,898		2,750
Refunds of Prior Year's Expenditures		H2701	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	1,898		2,750
Serial Bonds	200,000	H5710	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	200,000		0
TOTAL Other Sources	200,000		0
TOTAL Detail Revenues And Other Sources	201,898		2,750

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Fiscal Agents Fees, Contr Expend	44,033	H13804	
TOTAL Fiscal Agents Fees	44,033		0
TOTAL General Government Support	44,033		0
Drainage, Equip & Cap Outlay	115,750	H85402	2,596
TOTAL Drainage	115,750		2,596
TOTAL Home And Community Services	115,750		2,596
TOTAL Expenditures	159,783		2,596
TOTAL Detail Expenditures And Other Uses	159,783		2,596

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	74,675	H8021	116,790
Restated Fund Equity - Beg of Year	74,675	H8022	116,790
ADD - REVENUES AND OTHER SOURCES	201,898		2,750
DEDUCT - EXPENDITURES AND OTHER USES	159,783		2,596
Fund Equity - End of Year	116,790	H8029	116,944

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Land	466,138	K101	516,138
Buildings	5,810,592	K102	5,906,512
Machinery & Equipment	2,845,711	K104	3,459,662
Infrastructure		K106	486,476
TOTAL Fixed Assets (net)	9,122,441		10,368,788
TOTAL Assets	9,122,441		10,368,788

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Total Non-Current Govt Assets	9,122,441	K159	10,368,788
TOTAL Investments in Non-Current Government Assets	9,122,441		10,368,788
TOTAL Fund Equity	9,122,441		10,368,788
TOTAL Liabilities And Fund Equity	9,122,441		10,368,788

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(PN) PERMANENT

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	7,234	PN200	
Cash In Time Deposits	302,271	PN201	
TOTAL Cash	309,505		0
TOTAL Assets	309,505		0

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(PN) PERMANENT

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Unreserved Fund Balance Appropriated	309,505	PN910	
TOTAL Unreserved Fund Balance - Appropriated	309,505		0
TOTAL Fund Equity	309,505		0
TOTAL Liabilities And Fund Equity	309,505		0

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(PN) PERMANENT

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Interest And Earnings	2,506	PN2401	4,126
TOTAL Use of Money And Property	2,506		4,126
TOTAL Revenues	2,506		4,126
TOTAL Detail Revenues And Other Sources	2,506		4,126

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(PN) PERMANENT

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Other Employee Benefits (specify)		PN90898	
TOTAL Employee Benefits	0		0
TOTAL Expenditures	0		0
Transfers, Other Funds		PN99019	313,631
TOTAL Operating Transfers	0		313,631
TOTAL Other Uses	0		313,631
TOTAL Detail Expenditures And Other Uses	0		313,631

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(PN) PERMANENT

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	306,999	PN8021	309,505
Prior Period Adj-Increase To Fund Equity		PN8012	
Prior Period Adj - Decrease In Fund Equity	0	PN8015	
Restated Fund Equity - Beg of Year	306,999	PN8022	309,505
ADD - REVENUES AND OTHER SOURCES	2,506		4,126
DEDUCT - EXPENDITURES AND OTHER USES			313,631
Fund Equity-End of Year	309,505	PN8029	

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	9,723	TA200	2,095
Time Deposits	78,261	TA201	
TOTAL Cash	87,984		2,095
Due From Other Funds		TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	87,984		2,095

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Due To Other Funds	78,261	TA630	
TOTAL Due To Other Funds	78,261		0
Consolidated Payroll		TA10	
State Retirement	1,828	TA18	-356
Group Insurance	4,851	TA20	
Income Executions		TA23	
Assoc & Union Dues	521	TA24	506
Social Security Tax		TA26	1,945
Other Funds (specify)	2,523	TA85	
TOTAL Agency Liabilities	9,723		2,095
TOTAL Liabilities	87,984		2,095
TOTAL Liabilities And Fund Equity	87,984		2,095

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Total Non-Current Govt Liabilities	4,543,250	W129	4,739,065
TOTAL Provision To Be Made In Future Budgets	4,543,250		4,739,065
TOTAL Assets	4,543,250		4,739,065

VILLAGE OF Wellsville
Annual Update Document
For the Fiscal Year Ending 2009

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Landfill Closure & Post Closure		W684	506,749
Compensated Absences	467,974	W687	426,722
TOTAL Other Liabilities	467,974		933,471
Due To Employees' Retirement System	41,376	W637	36,294
TOTAL Due To Other Governments	41,376		36,294
Bonds Payable	4,033,900	W628	3,769,300
TOTAL Bond And Long Term Liabilities	4,033,900		3,769,300
TOTAL Liabilities	4,543,250		4,739,065
TOTAL Liabilities And Fund Equity	4,543,250		4,739,065

VILLAGE OF Wellsville
Financial Comments
For the Fiscal Year Ending 2009

(A) GENERAL

Adjustment Reason

Account Code A8012 Restatement of restricted reserves to unrestricted

VILLAGE OF Wellsville
Statement of Indebtedness
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2004000004	EDPCODE	Amount
Month and Year of Issue		5/15/1991
Purpose of Issue		Water Plant
Current Interest Rate		6.8000
Outstanding Beginning of Year	2P18671	1,200,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	150,000
Outstanding End of the Fiscal Year	2P18677	1,050,000
Final Maturity Date		5/15/2016

Bond No. 2004000009	EDPCODE	Amount
Month and Year of Issue		5/29/2002
Purpose of Issue		RESERVOIR
Current Interest Rate		4.5000
Outstanding Beginning of Year	2P18671	1,723,900
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	24,600
Outstanding End of the Fiscal Year	2P18677	1,699,300
Final Maturity Date		5/29/2040

Bond No. 2004000003	EDPCODE	Amount
Month and Year of Issue		10/15/1998
Purpose of Issue		Sewer System
Current Interest Rate		4.5000
Outstanding Beginning of Year	2P18671	675,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	50,000
Outstanding End of the Fiscal Year	2P18677	625,000
Final Maturity Date		10/15/2018

Total Bond		Amount
Outstanding Beginning of Year		3,598,900
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		224,600
Outstanding End of Year		3,374,300

0

VILLAGE OF Wellsville
Statement of Indebtedness
For the Fiscal Year Ending 2009

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2009000001	EDPCODE	Amount
Month and Year of Issue		3/25/2009
Purpose of Issue		Repair & Replacement
Current Interest Rate		3.1500
Outstanding Beginning of Year	2P18761	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	200,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	0
Outstanding End of the Fiscal Year	2P18767	200,000
Final Maturity Date		3/25/2010

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		0
Prior Year Adjustment		0
Issued During Fiscal Year		200,000
Paid During Fiscal Year		0
Outstanding End of Year		200,000
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

VILLAGE OF Wellsville
Statement of Indebtedness
For the Fiscal Year Ending 2009

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2008000001	EDPCODE	Amount
Month and Year of Issue		10/18/2007
Purpose of Issue		rainage Improvements
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18771	200,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	20,000
Outstanding End of the Fiscal Year	2P18777	180,000
Final Maturity Date		10/18/2018

Bond No. 2007000002	EDPCODE	Amount
Month and Year of Issue		3/29/2007
Purpose of Issue		General
Current Interest Rate		4.3000
Outstanding Beginning of Year	2P18771	235,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	20,000
Outstanding End of the Fiscal Year	2P18777	215,000
Final Maturity Date		3/15/2018

VILLAGE OF Wellsville
Statement of Indebtedness
For the Fiscal Year Ending 2009

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2007000001	EDPCODE	Amount
Month and Year of Issue		3/29/2007
Purpose of Issue		Electric
Current Interest Rate		4.3000
Outstanding Beginning of Year	2P18771	265,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	20,000
Outstanding End of the Fiscal Year	2P18777	245,000
Final Maturity Date		3/15/2019

Total Bond		Amount
Outstanding Beginning of Year		700,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		60,000
Outstanding End of Year		640,000

0

Total of All Indebtedness
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond		Amount
Outstanding Beginning of Year		4,298,900
Prior Year Adjustment		0
Issued During Fiscal Year		200,000
Paid During Fiscal Year		284,600
Outstanding End of Year		4,214,300

VILLAGE OF Wellsville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2009

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$870.00
Demand Deposits	9Z2011	\$206,479.52
Time Deposits	9Z2021	\$2,360,989.04
Total		\$2,568,338.56
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$662,581.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,111,859.04
Total		\$2,774,440.04
 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	_____

VILLAGE OF Wellsville
Bank Reconciliation
For the Fiscal Year Ending 2009

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6816	\$41,432	\$79,640	\$98,402	\$22,670
****-6824	\$115,933	\$125	\$113,962	\$2,095
****-6840	\$11,937	\$426	\$0	\$12,363
****-6865	\$19,381	\$0	\$11,957	\$7,424
****-6923	\$210,632	\$50,000	\$98,705	\$161,927
****-8134	\$296,067	\$0	\$0	\$296,067
****-8142	\$200,971	\$0	\$79,500	\$121,471
****-8159	\$52	\$0	\$0	\$52
****-8167	\$6	\$0	\$0	\$6
****-8175	\$318,194	\$0	\$0	\$318,194
****-8183	\$701,725	\$0	\$0	\$701,725
****-8191	\$647,901	\$0	\$50,000	\$597,901
****-8209	\$60,377	\$0	\$0	\$60,377
****-8217	\$135,695	\$0	\$0	\$135,695
				Total Adjusted Bank Balance
				\$2,437,968
				Petty Cash
				\$870.00
				Adjustments
				\$-2.30
				Total Cash
			9ZCASH	*
				\$2,438,836
				Total Cash Balance All Funds
			9ZCASHB	*
				\$2,438,836
				* Must be equal

VILLAGE OF Wellsville
Employee and Retiree Benefits
For the Fiscal Year Ending 2009

Total Full Time Employees:		144,942			
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$144,942.00	34	7	5
90158	Police and Fire Retirement	\$115,100.00	14	18	6
90258	Local Pension Fund				
90308	Social Security	\$167,072.00	48	25	
90408	Worker's Compensation Insurance	\$39,952.00	48	25	
90458	Life Insurance				
90508	Unemployment Insurance	\$5,919.00	3		
90558	Disability Insurance	\$1,024.00	1		
90608	Hospital and Medical (Dental) Insurance	\$309,930.00	48	3	11
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$16,262.00	20		
Total		\$800,201.00			
Computed Total From Financial Section (comparative purposes only)		\$800,201.00			

VILLAGE OF Wellsville
 Energy Costs and Consumption
 For the Fiscal Year Ending 2009

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$37,168	25,453	gallons	
Diesel Fuel	\$35,778	19,060	gallons	
Fuel Oil			gallons	
Natural Gas	\$53,623	44,363	cubic feet	
Electricity	\$63,759	1,361,360	kilowatts	
Coal			tons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Darrell J. Caldwell, hereby certify that I am the Chief Fiscal Officer of the Village of Wellsville, and that the information provided in the annual financial report of the Village of Wellsville, for the fiscal year ended 05/31/2009, 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 Wellsville, and adopted by me as my signature for use in conjunction with the filing of the Village of Wellsville's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Wellsville's annual financial report for the fiscal year ended 05/31/2009 and filed by means of electronic data transmission.

Name of Report Preparer if
different than Chief Fiscal Officer

(585) 593-1121
Telephone Number

09/28/2009
Date of Certification

Darrell J. Caldwell
Name

Village Treasurer
Title

156 N. Main Street, Wellsville, NY 14
Official Address

(585) 593-1121
Official Telephone Number