

**VILLAGE OF WELLSVILLE, NEW YORK  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MAY 31, 2009**

**VILLAGE OF WELLSVILLE, NEW YORK**

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**SECTION A**  
**FINANCIAL SECTION**



Freed Maxick & Battaglia, CPAs, PC

### Independent Auditor's Report

To the Honorable Members of the Village Board  
Village of Wellsville, New York

We have audited the financial statements of the Village of Wellsville, New York (the Village) as of and for the year ended May 31, 2009, as listed in the accompanying table of contents. These financial statements are the responsibility of the management of the Village of Wellsville, New York. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Village prepared these financial statements using accounting practices prescribed by New York State to demonstrate compliance with the State's regulatory basis of accounting and budget laws, which differs from accounting principles generally accepted in the United States of America. The differences between the regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities of the Village of Wellsville as of May 31, 2009, and its revenues and expenditures, and budgetary results for the year then ended, on the basis of accounting described in Note. 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 15, 2009, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of reporting on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the Village board, management, USDA Rural Development and for filing with the State Division for Local Governments and is not intended to be and should not be used by anyone other than these specified parties.

*Freed Maxick & Battaglia, CPAs, PC*

Batavia, New York  
September 15, 2009



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

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

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities And Fund Equity</b>			
Accounts Payable		A600	19,045
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>19,045</b>
Accrued Liabilities	22,804	A601	28,513
<b>TOTAL Accrued Liabilities</b>	<b>22,804</b>		<b>28,513</b>
Overpayments & Clearing Account	12,470	A690	7,852
<b>TOTAL Other Liabilities</b>	<b>12,470</b>		<b>7,852</b>
Due To Other Funds	83,739	A630	
<b>TOTAL Due To Other Funds</b>	<b>83,739</b>		<b>0</b>
Deferred Tax Revenues	1,438	A694	
<b>TOTAL Deferred Revenues</b>	<b>1,438</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>120,451</b>		<b>55,410</b>
Reserve For Encumbrances	95,808	A821	
<b>TOTAL Reserve For Encumbrances</b>	<b>95,808</b>		<b>0</b>
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			
<b>TOTAL Special Reserves</b>	<b>316,308</b>		<b>237,745</b>
Unreserved Fund Balance Appropriated	133,755	A910	
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>133,755</b>		<b>0</b>
Unreserved Fund Balance Unappropriated	192,646	A911	708,055
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>192,646</b>		<b>708,055</b>
<b>TOTAL Fund Equity</b>	<b>738,517</b>		<b>945,800</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>858,968</b>		<b>1,001,210</b>

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

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Detail Revenues And Other Sources</b>			
Real Property Taxes	2,250,747	A1001	2,244,514
<b>TOTAL Real Property Taxes</b>	<b>2,250,747</b>		<b>2,244,514</b>
Other Payments In Lieu of Taxes	19,680	A1081	20,208
Interest & Penalties On Real Prop Taxes	57,769	A1090	13,865
<b>TOTAL Real Property Tax Items</b>	<b>77,449</b>		<b>34,073</b>
Utilities Gross Receipts Tax	29,729	A1130	32,363
Franchises	55,485	A1170	58,111
<b>TOTAL Non Property Tax Items</b>	<b>85,214</b>		<b>90,474</b>
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
<b>TOTAL Departmental Income</b>	<b>137,610</b>		<b>145,007</b>
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
<b>TOTAL Intergovernmental Charges</b>	<b>424,045</b>		<b>433,192</b>
Interest And Earnings	9,063	A2401	5,171
Commissions	7,740	A2450	7,500
<b>TOTAL Use of Money And Property</b>	<b>16,803</b>		<b>12,671</b>
Business & Occupational License	150	A2501	335
Games of Chance	25	A2530	200
Bingo Licenses		A2540	
Permits, Other	-4,473	A2590	2,740
<b>TOTAL Licenses And Permits</b>	<b>-4,298</b>		<b>3,275</b>
Fines And Forfeited Bail	27,536	A2610	24,523
<b>TOTAL Fines And Forfeitures</b>	<b>27,536</b>		<b>24,523</b>
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	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>13,069</b>		<b>2,598</b>
Refunds of Prior Year's Expenditures	55,409	A2701	7,787
Unclassified (specify)	14,247	A2770	7,593
<b>TOTAL Miscellaneous Local Sources</b>	<b>69,656</b>		<b>15,380</b>

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

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Detail Revenues And Other Sources</b>			
Interfund Revenues		A2801	
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>0</b>
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	
<b>TOTAL State Aid</b>	<b>285,467</b>		<b>259,140</b>
<b>TOTAL Revenues</b>	<b>3,383,298</b>		<b>3,264,847</b>
Interfund Transfers		A5031	313,631
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>313,631</b>
Serial Bonds		A5710	
Bond Anticipation Notes		A5730	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>313,631</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,383,298</b>		<b>3,578,478</b>

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

(A) GENERAL

Results of Operation

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

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

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Detail Expenditures And Other Uses</b>			
Judgements And Claims, Contr Expend	4,903	A19304	600
<b>TOTAL Judgements And Claims</b>	<b>4,903</b>		<b>600</b>
Other Gen Govt Support, Contr Expend	10,000	A19894	10,000
<b>TOTAL Other Gen Govt Support</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL General Government Support</b>	<b>425,697</b>		<b>354,994</b>
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
<b>TOTAL Police</b>	<b>983,702</b>		<b>1,091,276</b>
Jail, Pers Serv	12,655	A31501	13,072
Jail, Contr Expend	7,758	A31504	8,619
<b>TOTAL Jail</b>	<b>20,413</b>		<b>21,691</b>
Other Traffic, Pers Serv	2,625	A31891	3,150
Other Traffic, Contr Expend		A31894	
<b>TOTAL Other Traffic</b>	<b>2,625</b>		<b>3,150</b>
Traffic Control, Pers Serv	6,104	A33101	4,525
Traffic Control, Contr Expen	4,678	A33104	2,091
<b>TOTAL Traffic Control</b>	<b>10,782</b>		<b>6,616</b>
On-Street Parking, Pers Serv	11,230	A33201	12,716
On-Street Parking, Contr Expend	2,129	A33204	1,486
<b>TOTAL On-Street Parking</b>	<b>13,359</b>		<b>14,202</b>
Fire, Pers Serv		A34101	3,961
Fire, Equip & Cap Outlay	1,602	A34102	3,571
Fire, Contr Expend	191,155	A34104	291,592
<b>TOTAL Fire</b>	<b>192,757</b>		<b>299,124</b>
Safety Inspection, Pers Serv	27,357	A36201	35,305
Safety Inspection, Equip & Cap Outlay	150	A36202	
Safety Inspection, Contr Expend	5,890	A36204	432
<b>TOTAL Safety Inspection</b>	<b>33,397</b>		<b>35,737</b>
Demo of Unsafe Buildings, Contr Expend	23,409	A36504	
<b>TOTAL Demo of Unsafe Buildings</b>	<b>23,409</b>		<b>0</b>
Misc Public Safety, Contr Expend	15,797	A39894	
<b>TOTAL Misc Public Safety</b>	<b>15,797</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>1,296,241</b>		<b>1,471,796</b>
Registrar of Vital Stat Contr Expend	778	A40204	717
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>778</b>		<b>717</b>
Other Public Health, Contr Expend	275	A41894	211
<b>TOTAL Other Public Health</b>	<b>275</b>		<b>211</b>
<b>TOTAL Health</b>	<b>1,053</b>		<b>928</b>
Street Admin, Equip & Cap Outlay		A50102	
Street Admin, Contr Expend	4,556	A50104	3,933
<b>TOTAL Street Admin</b>	<b>4,556</b>		<b>3,933</b>
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
<b>Detail Expenditures And Other Uses</b>			
Maint of Streets, Contr Expend	165,287	A51104	149,089
<b>TOTAL Maint of Streets</b>	<b>267,528</b>		<b>260,873</b>
Perm Improve Highway, Equip & Cap Outlay	84,339	A51122	103,200
<b>TOTAL Perm Improve Highway</b>	<b>84,339</b>		<b>103,200</b>
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
<b>TOTAL Garage</b>	<b>240,724</b>		<b>207,299</b>
Snow Removal, Pers Serv	27,566	A51421	29,278
Snow Removal, Contr Expend	35,954	A51424	34,202
<b>TOTAL Snow Removal</b>	<b>63,520</b>		<b>63,480</b>
Sidewalks, Pers Serv	2,959	A54101	472
Sidewalks, Contr Expend	3,704	A54104	688
<b>TOTAL Sidewalks</b>	<b>6,663</b>		<b>1,160</b>
Off-Street Parking, Contr Expend	739	A56504	779
<b>TOTAL Off-Street Parking</b>	<b>739</b>		<b>779</b>
Other Transportation, Contr Expend	293,640	A56804	234,220
<b>TOTAL Other Transportation</b>	<b>293,640</b>		<b>234,220</b>
<b>TOTAL Transportation</b>	<b>961,709</b>		<b>874,944</b>
Other Economic Opp Pro, Contr Expend		A63264	
<b>TOTAL Other Economic Opp Pro</b>	<b>0</b>		<b>0</b>
Publicity, Contr Expend	10	A64104	
<b>TOTAL Publicity</b>	<b>10</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>10</b>		<b>0</b>
Parks, Contr Expend	1,000	A71104	
<b>TOTAL Parks</b>	<b>1,000</b>		<b>0</b>
Celebrations, Contr Expend	5,000	A75504	600
<b>TOTAL Celebrations</b>	<b>5,000</b>		<b>600</b>
<b>TOTAL Culture And Recreation</b>	<b>6,000</b>		<b>600</b>
Zoning, Pers Serv	757	A80101	
Zoning, Contr Expend	186	A80104	14
<b>TOTAL Zoning</b>	<b>943</b>		<b>14</b>
Planning, Contr Expend		A80204	
<b>TOTAL Planning</b>	<b>0</b>		<b>0</b>
Storm Sewers, Pers Serv	13,843	A81401	8,558
Storm Sewers, Contr Expend	10,613	A81404	7,682
<b>TOTAL Storm Sewers</b>	<b>24,456</b>		<b>16,240</b>
Refuse & Garbage, Pers Serv	12,243	A81601	10,032
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	51,543	A81604	44,371
<b>TOTAL Refuse &amp; Garbage</b>	<b>63,786</b>		<b>54,403</b>
Landfill Clos-Post Clos,contr Exp		A81614	19,045
<b>TOTAL Landfill Clos-Post Clos</b>	<b>0</b>		<b>19,045</b>
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	EdcCode	2009
<b>Detail Expenditures And Other Uses</b>			
Street Cleaning, Contr Expend		A81704	5,744
<b>TOTAL Street Cleaning</b>	<b>28,223</b>		<b>22,492</b>
Drainage, Pers Serv	1,313	A85401	
Drainage, Contr Expend		A85404	
<b>TOTAL Drainage</b>	<b>1,313</b>		<b>0</b>
Shade Tree, Pers Serv	13,835	A85601	6,540
Shade Tree, Contr Expend	7,214	A85604	5,067
<b>TOTAL Shade Tree</b>	<b>21,049</b>		<b>11,607</b>
Emergency Disaster Work, Contr Expend		A87604	
<b>TOTAL Emergency Disaster Work</b>	<b>0</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>139,770</b>		<b>123,801</b>
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
<b>TOTAL Employee Benefits</b>	<b>544,279</b>		<b>481,986</b>
Debt Principal, Serial Bonds	90,000	A97106	40,000
<b>TOTAL Debt Principal</b>	<b>90,000</b>		<b>40,000</b>
Debt Interest, Serial Bonds	7,025	A97107	22,146
<b>TOTAL Debt Interest</b>	<b>7,025</b>		<b>22,146</b>
<b>TOTAL Expenditures</b>	<b>3,471,784</b>		<b>3,371,195</b>
Transfers, Other Funds		A99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,471,784</b>		<b>3,371,195</b>

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(A) GENERAL

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
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

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(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
<b>Estimated Revenues And Other Sources</b>			
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
<b>TOTAL Estimated Revenues</b>	<b>2,877,434</b>		<b>3,037,467</b>
Estimated - Proceeds of Obligations	200,000	A5799N	0
Appropriated Fund Balance	133,755	A599N	0
<b>TOTAL Estimated Other Sources</b>	<b>333,755</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,211,189</b>		<b>3,037,467</b>

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(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
<b>Appropriations And Other Uses</b>			
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
<b>TOTAL Appropriations</b>	<b>3,211,189</b>		<b>3,037,467</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,211,189</b>		<b>3,037,467</b>

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(CD) SPECIAL GRANT

Balance Sheet

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

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(CD) SPECIAL GRANT

Balance Sheet

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

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(CD) SPECIAL GRANT

Results of Operation

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

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(CD) SPECIAL GRANT

Results of Operation

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

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(CD) SPECIAL GRANT

Changes in Fund Equity

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

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(CL) REFUSE AND GARBAGE

Balance Sheet

Code	Description	2008	EdpCode	2009
<b>Assets</b>				
	Cash	502	CL200	
<b>TOTAL Cash</b>		<b>502</b>		<b>0</b>
<b>TOTAL Assets</b>		<b>502</b>		<b>0</b>

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(CL) REFUSE AND GARBAGE

Balance Sheet

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

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(CL) REFUSE AND GARBAGE

Results of Operation

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

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(CL) REFUSE AND GARBAGE

Results of Operation

Code Description	2008	ExpCode	2009
<b>Detail Expenditures And Other Uses</b>			
Landfill Closure - Post Closure	2,942	CL81614	502
<b>TOTAL Landfill Closure - Post Closure</b>	<b>2,942</b>		<b>502</b>
<b>TOTAL Home And Community Services</b>	<b>2,942</b>		<b>502</b>
<b>TOTAL Expenditures</b>	<b>2,942</b>		<b>502</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,942</b>		<b>502</b>

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(CL) REFUSE AND GARBAGE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
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	