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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of New Scotland

County of Albany

For the Fiscal Year Ended 12/31/2009

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AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL LAW:

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

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

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

TOWN OF New Scotland

*** 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
(B) GENERAL TOWN-OUTSIDE VG
(CM) MISCELLANEOUS SPECIAL REV
(CR) RECREATION
(DA) HIGHWAY-TOWN-WIDE
(DB) HIGHWAY-PART-TOWN
(H) CAPITAL PROJECTS
(K) GENERAL FIXED ASSETS
(SD) DRAINAGE
(SF) FIRE PROTECTION
(SL) LIGHTING
(SM) MISCELLANEOUS
(SM1)SPECIAL EMT DISTRICT
AMBULANCE DISTRICT(SM2)
(SS) SEWER
(SW) WATER
(TA) AGENCY
(TE) PRIVATE PURPOSE TRUST
(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.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash			
Petty Cash	835,335	A200	908,075
Cash With Fiscal Agent	1,300	A210	1,290
		A223	11,542
TOTAL Cash	**836,635**		**920,907**
Accounts Receivable	6,456	A380	7,146
TOTAL Other Receivables (net)	**6,456**		**7,146**
State & Federal, Other	2,710	A410	
TOTAL State And Federal Aid Receivables	**2,710**		**0**
Due From Other Funds	94,622	A391	
TOTAL Due From Other Funds	**94,622**		**0**
Due From Other Governments	130,398	A440	242,982
TOTAL Due From Other Governments	**130,398**		**242,982**
Prepaid Expenses	51,207	A480	45,996
TOTAL Prepaid Expenses	**51,207**		**45,996**
TOTAL Assets	**1,122,029**		**1,217,031**

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	139,054	A600	238,643
TOTAL Accounts Payable	**139,054**		**238,643**
Accrued Liabilities	4,324	A601	9,298
TOTAL Accrued Liabilities	**4,324**		**9,298**
Other Liabilities	535	A688	640
TOTAL Other Liabilities	**535**		**640**
Due To Other Funds	121,759	A630	113,845
TOTAL Due To Other Funds	**121,759**		**113,845**
Due To Other Governments	49,909	A631	41,574
TOTAL Due To Other Governments	**49,909**		**41,574**
Deferred Revenues	11,500	A691	95,812
TOTAL Deferred Revenues	**11,500**		**95,812**
TOTAL Liabilities	**327,081**		**499,812**
Unreserved Fund Balance Appropriated	79,848	A910	
TOTAL Unreserved Fund Balance - Appropriated	**79,848**		**0**
Unreserved Fund Balance Unappropriated	715,101	A911	717,219
TOTAL Unreserved Fund Balance - Unappropriated	**715,101**		**717,219**
TOTAL Fund Equity	**794,948**		**717,219**
TOTAL Liabilities And Fund Equity	**1,122,029**		**1,217,031**

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	1,091,555	A1001	1,156,424
TOTAL Real Property Taxes	**1,091,555**		**1,156,424**
Interest & Penalties On Real Prop Taxes	7,565	A1090	7,552
TOTAL Real Property Tax Items	**7,565**		**7,552**
Franchises	19,415	A1170	
TOTAL Non Property Tax Items	**19,415**		**0**
Clerk Fees	1,344	A1255	2,005
Public Pound Charges, Dog Control Fees	505	A1550	1,015
Other Public Safety Departmental Income	534	A1589	499
Park And Recreational Charges	43,473	A2001	28,799
Refuse & Garbage Charges	39,892	A2130	30,358
TOTAL Departmental Income	**85,749**		**62,676**
Programs For Aging, Other Govts	9,054	A2351	6,365
TOTAL Intergovernmental Charges	**9,054**		**6,365**
Interest And Earnings	27,173	A2401	9,756
TOTAL Use of Money And Property	**27,173**		**9,756**
Dog Licenses	2,754	A2544	2,883
Permits, Other	335	A2590	285
TOTAL Licenses And Permits	**3,089**		**3,168**
Fines And Forfeited Bail	108,234	A2610	110,114
TOTAL Fines And Forfeitures	**108,234**		**110,114**
Sales of Scrap & Excess Materials		A2650	2,866
Sales of Real Property	500	A2660	15,000
Sales of Equipment		A2665	25
TOTAL Sale of Property And Compensation For Loss	**500**		**17,891**
Refunds of Prior Year's Expenditures		A2701	8,061
Gifts And Donations	1,277	A2705	4,359
Unclassified (specify)	3,301	A2770	172
TOTAL Miscellaneous Local Sources	**4,577**		**12,592**
St Aid, Revenue Sharing	40,948	A3001	40,948
St Aid, Mortgage Tax	255,132	A3005	273,081
ST. Aid, Records MgmT.	2,156	A3060	
St Aid - Other (specify)	3,539	A3089	20,103
TOTAL State Aid	**301,775**		**334,132**
TOTAL Revenues	**1,658,687**		**1,720,671**
TOTAL Detail Revenues And Other Sources	**1,658,687**		**1,720,671**

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Legislative Board, Pers Serv	30,506	A10101	31,422
Legislative Board, Contr Expend	173	A10104	
TOTAL Legislative Board	**30,679**		**31,422**
Municipal Court, Pers Serv	85,898	A11101	93,097
Municipal Court, Equip & Cap Outlay	2,643	A11102	
Municipal Court, Contr Expend	3,312	A11104	3,117
TOTAL Municipal Court	**91,852**		**96,215**
Supervisor,pers Serv	125,338	A12201	154,602
Supervisor,equip & Cap Outlay	2,015	A12202	892
Supervisor,contr Expend	1,631	A12204	2,127
TOTAL Supervisor	**128,983**		**157,621**
Auditor, Pers Serv	1,985	A13201	
TOTAL Auditor	**1,985**		**0**
Assessment, Pers Serv	75,760	A13551	62,375
Assessment, Contr Expend	7,564	A13554	11,494
TOTAL Assessment	**83,324**		**73,869**
Clerk,pers Serv	89,386	A14101	92,607
Clerk,equip & Cap Outlay	1,121	A14102	
Clerk,contr Expend	6,293	A14104	8,511
TOTAL Clerk	**96,799**		**101,118**
Law, Pers Serv	20,969	A14201	21,598
Law, Contr Expend	300	A14204	
TOTAL Law	**21,269**		**21,598**
Engineer, Contr Expend	26,662	A14404	34,794
TOTAL Engineer	**26,662**		**34,794**
Elections, Pers Serv	22,091	A14501	
Elections, Contr Expend		A14504	16,620
TOTAL Elections	**22,091**		**16,620**
Records Mgmt, Equip & Cap Outlay		A14602	313
Records Mgmt, Contr Expend	2,975	A14604	841
TOTAL Records Mgmt	**2,975**		**1,154**
Central Services Admin,contr Expend		A16104	1,206
TOTAL Central Services Admin	**0**		**1,206**
Buildings, Pers Serv	8,060	A16201	1,303
Buildings, Equip & Cap Outlay	635	A16202	12,737
Buildings, Contr Expend	38,920	A16204	50,350
TOTAL Buildings	**47,615**		**64,390**
Central Storeroom, Contr Expend	2,697	A16604	2,680
TOTAL Central Storeroom	**2,697**		**2,680**
Central Print & Mail,contr Expend	8,548	A16704	7,066
TOTAL Central Print & Mail	**8,548**		**7,066**
Central Data Process & Cap Outlay	13,518	A16802	8,175
Central Data Process, Contr Expend	20,012	A16804	15,362
TOTAL Central Data Process	**33,530**		**23,538**

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Unallocated Insurance, Contr Expend	57,614	A19104	49,663
TOTAL Unallocated Insurance	**57,614**		**49,663**
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
TOTAL Municipal Assn Dues	**1,100**		**1,100**
Other Gen Govt Support, Contr Expend		A19894	210
TOTAL Other Gen Govt Support	**0**		**210**
TOTAL General Government Support	**657,723**		**684,260**
Control of Animals, Pers Serv	16,546	A35101	17,224
Control of Animals, Contr Expend	3,383	A35104	1,919
TOTAL Control of Animals	**19,929**		**19,143**
TOTAL Public Safety	**19,929**		**19,143**
Ambulance, Contr Expend	81,247	A45404	177,992
TOTAL Ambulance	**81,247**		**177,992**
TOTAL Health	**81,247**		**177,992**
Street Admin, Pers Serv	117,462	A50101	123,896
Street Admin, Equip & Cap Outlay		A50102	165
Street Admin, Contr Expend	1,936	A50104	1,675
TOTAL Street Admin	**119,398**		**125,735**
Garage, Equip & Cap Outlay	11,750	A51322	16
Garage, Contr Expend	26,174	A51324	39,417
TOTAL Garage	**37,924**		**39,433**
Street Lighting, Contr Expend	705	A51824	579
TOTAL Street Lighting	**705**		**579**
TOTAL Transportation	**158,027**		**165,748**
Programs For Aging, Pers Serv	30,959	A67721	32,711
Programs For Aging, Equip & Cap Outlay	7,500	A67722	
Programs For Aging, Contr Expend	7,927	A67724	6,740
TOTAL Programs For Aging	**46,387**		**39,451**
TOTAL Economic Assistance And Opportunity	**46,387**		**39,451**
Recreation Admini, Pers Serv	220	A70201	
Recreation Admini, Contr Expend		A70204	534
TOTAL Recreation Admini	**220**		**534**
Parks, Pers Serv	86,199	A71101	80,730
Parks, Equip & Cap Outlay	26,679	A71102	29,279
Parks, Contr Expend	29,685	A71104	20,812
TOTAL Parks	**142,564**		**130,821**
Youth Prog, Pers Serv	17,856	A73101	12,835
Youth Prog, Contr Expend	30,044	A73104	11,777
TOTAL Youth Prog	**47,900**		**24,612**
Historian, Equip & Cap Outlay	400	A75102	220
Historian, Contr Expend	1,828	A75104	1,822
TOTAL Historian	**2,228**		**2,042**

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Adult Recreation, Contr Expend	4,000	A76204	3,955
TOTAL Adult Recreation	**4,000**		**3,955**
TOTAL Culture And Recreation	**196,912**		**161,964**
Research, Contr Expend	16,400	A80304	
TOTAL Research	**16,400**		**0**
Refuse & Garbage, Pers Serv	11,017	A81601	12,778
Refuse & Garbage, Contr Expend	24,642	A81604	24,221
TOTAL Refuse & Garbage	**35,659**		**37,000**
Misc Home & Comm Serv, Contr Expend		A89894	3,202
TOTAL Misc Home & Comm Serv	**0**		**3,202**
TOTAL Home And Community Services	**52,059**		**40,202**
State Retirement System	53,281	A90108	51,207
Social Security, Employer Cont	51,746	A90308	53,360
Worker's Compensation, Empl Bnfts	36,054	A90408	26,300
Unemployment Insurance, Empl Bnfts	1,519	A90508	
Disability Insurance, Empl Bnfts	1,761	A90558	1,951
Hospital & Medical (dental) Ins, Empl Bnft	103,352	A90608	113,131
Other Employee Benefits (spec)	797	A90898	
TOTAL Employee Benefits	**248,509**		**245,949**
Debt Principal, Serial Bonds	10,000	A97106	10,000
TOTAL Debt Principal	**10,000**		**10,000**
Debt Interest, Serial Bonds	1,363	A97107	818
TOTAL Debt Interest	**1,363**		**818**
TOTAL Expenditures	**1,472,155**		**1,545,527**
TOTAL Detail Expenditures And Other Uses	**1,472,155**		**1,545,527**

(A) GENERAL

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**620,106**	**A8021**	**794,948**
Prior Period Adj-Increase To Fund Equity	16,128	A8012	51,496
Prior Period Adj - Decrease In Fund Equity	27,817	A8015	304,369
Restated Fund Equity - Beg of Year	**608,417**	**A8022**	**542,075**
ADD - REVENUES AND OTHER SOURCES	1,658,687		1,720,671
DEDUCT - EXPENDITURES AND OTHER USES	1,472,155		1,545,527
Fund Equity-End of Year	**794,948**	**A8029**	**717,219**

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Real Property Taxes	1,132,760	A1049N	1,083,471
Est Rev - Real Property Tax Items	7,000	A1099N	7,500
Est Rev - Departmental Income	107,780	A1299N	69,700
Est Rev - Use of Money And Property	25,100	A2499N	10,125
Est Rev - Fines And Forfeitures	92,600	A2649N	99,000
Est Rev - State Aid	263,000	A3099N	295,000
TOTAL Estimated Revenues	**1,628,240**		**1,564,796**
Appropriated Fund Balance	79,848	A599N	
TOTAL Estimated Other Sources	**79,848**		**0**
TOTAL Estimated Revenues And Other Sources	**1,708,088**		**1,564,796**

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations			
App - General Government Support	726,383	A1999N	648,412
App - Public Safety	26,278	A3999N	26,461
App - Health	199,393	A4999N	203,537
App - Transportation	160,352	A5999N	163,277
App - Economic Assistance And Opportunity	42,028	A6999N	54,406
App - Culture And Recreation	207,195	A7999N	176,152
App - Home And Community Services	72,960	A8999N	40,200
App - Employee Benefits	262,681	A9199N	235,078
App - Debt Service	10,818	A9899N	10,273
TOTAL Appropriations	**1,708,088**		**1,557,796**
App - Interfund Transfer		A9999N	7,000
TOTAL Other Uses	**0**		**7,000**
TOTAL Appropriations And Other Uses	**1,708,088**		**1,564,796**

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash			
Petty Cash	244,269	B200	555,041
Cash With Fiscal Agent	50	B210	50
		B223	66
TOTAL Cash	**244,319**		**555,157**
Due From Other Funds	152,081	B391	315,958
TOTAL Due From Other Funds	**152,081**		**315,958**
Due From Other Governments	237,503	B440	186,722
TOTAL Due From Other Governments	**237,503**		**186,722**
Prepaid Expenses	4,975	B480	4,700
TOTAL Prepaid Expenses	**4,975**		**4,700**
TOTAL Assets	**638,879**		**1,062,538**

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	51,376	B600	49,763
TOTAL Accounts Payable	**51,376**		**49,763**
Accrued Liabilities	351	B601	2,415
TOTAL Accrued Liabilities	**351**		**2,415**
Due To Other Funds	123	B630	
TOTAL Due To Other Funds	**123**		**0**
TOTAL Liabilities	**51,851**		**52,178**
Reserve For Encumbrances		B821	3,600
TOTAL Reserve For Encumbrances	**0**		**3,600**
Unreserved Fund Balance Unappropriated	587,028	B911	1,006,760
TOTAL Unreserved Fund Balance - Unappropriated	**587,028**		**1,006,760**
TOTAL Fund Equity	**587,028**		**1,010,360**
TOTAL Liabilities And Fund Equity	**638,879**		**1,062,538**

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2009

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	120,709	B1001	124,439
TOTAL Real Property Taxes	**120,709**		**124,439**
Other Payments In Lieu of Taxes	600	B1081	
TOTAL Real Property Tax Items	**600**		**0**
Sales Tax (from County)	596,000	B1120	689,235
Franchises		B1170	29,095
TOTAL Non Property Tax Items	**596,000**		**718,330**
Safety Inspection Fees	32,321	B1560	23,965
Public Health Fees	1,520	B1601	1,840
Zoning Fees	6,845	B2110	6,655
Refuse & Garbage Charges	564	B2130	504
TOTAL Departmental Income	**41,250**		**32,964**
Interest And Earnings	9,596	B2401	3,212
TOTAL Use of Money And Property	**9,596**		**3,212**
Licenses, Other		B2545	25
TOTAL Licenses And Permits	**0**		**25**
Sales, Other	228	B2655	75
TOTAL Sale of Property And Compensation For Loss	**228**		**75**
Refunds of Prior Year's Expenditures		B2701	
Unclassified (specify)		B2770	15
TOTAL Miscellaneous Local Sources	**0**		**15**
St Aid, Other Aid (specify)		B3089	2,002
TOTAL State Aid	**0**		**2,002**
TOTAL Revenues	**768,383**		**881,062**
TOTAL Detail Revenues And Other Sources	**768,383**		**881,062**

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Engineer, Contr Expend	2,419	B14404	1,264
TOTAL Engineer	**2,419**		**1,264**
Central Print & Mail, Contr Expend	1,063	B16704	956
TOTAL Central Print & Mail	**1,063**		**956**
Central Data Process, Contr Expend	395	B16804	411
TOTAL Central Data Process	**395**		**411**
TOTAL General Government Support	**3,877**		**2,632**
Traffic Control, Contr Expen	3,141	B33104	5,927
TOTAL Traffic Control	**3,141**		**5,927**
Safety Inspection, Pers Serv	95,024	B36201	103,560
Safety Inspection, Contr Expend	7,287	B36204	12,153
TOTAL Safety Inspection	**102,311**		**115,713**
TOTAL Public Safety	**105,452**		**121,640**
Registrar of Vital Statistics, Pers Serv	1,373	B40201	1,414
Registrar of Vital Stat Contr Expend		B40204	240
TOTAL Registrar of Vital Stat Contr Expend	**1,373**		**1,654**
TOTAL Health	**1,373**		**1,654**
Veterans Service, Contr Expend	800	B65104	800
TOTAL Veterans Service	**800**		**800**
TOTAL Economic Assistance And Opportunity	**800**		**800**
Library, Contr Expend	1,000	B74104	1,000
TOTAL Library	**1,000**		**1,000**
TOTAL Culture And Recreation	**1,000**		**1,000**
Zoning, Pers Serv	11,434	B80101	12,691
Zoning, Contr Expend	2,135	B80104	5,538
TOTAL Zoning	**13,569**		**18,229**
Planning, Pers Serv	34,117	B80201	33,964
Planning, Contr Expend	14,338	B80204	9,747
TOTAL Planning	**48,456**		**43,711**
Sanitary Sewers, Pers Serv	4,050	B81201	5,562
Sanitary Sewers, Contr Expend	13,872	B81204	15,631
TOTAL Sanitary Sewers	**17,922**		**21,193**
Refuse & Garbage, Contr Expend	411,908	B81604	405,493
TOTAL Refuse & Garbage	**411,908**		**405,493**
Water Trans & Distrib, Contr Expend	20,157	B83404	
TOTAL Water Trans & Distrib	**20,157**		**0**
TOTAL Home And Community Services	**512,011**		**488,626**
State Retirement, Empl Bnfts	11,721	B90108	4,975
Social Security , Empl Bnfts	10,966	B90308	11,769
Worker's Compensation, Empl Bnfts	7,984	B90408	5,909
Disability Insurance, Empl Bnfts	329	B90558	436
Hospital & Medical (dental) Ins, Empl Bnft	25,774	B90608	24,584

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Other Employee Benefits (spec)	413	B90898	
TOTAL Employee Benefits	**57,187**		**47,672**
TOTAL Expenditures	**681,700**		**664,024**
TOTAL Detail Expenditures And Other Uses	**681,700**		**664,024**

(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**658,285**	**B8021**	**587,028**
Prior Period Adj-Increase To Fund Equity	151,540	B8012	207,262
Prior Period Adj - Decrease In Fund Equity	309,481	B8015	968
Restated Fund Equity - Beg of Year	**500,344**	**B8022**	**793,322**
ADD - REVENUES AND OTHER SOURCES	768,383		881,062
DEDUCT - EXPENDITURES AND OTHER USES	681,700		664,024
Fund Equity - End of Year	**587,028**	**B8029**	**1,010,360**

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Real Property Taxes	123,449	B1049N	117,283
Est Rev - Real Property Tax Items	600	B1099N	0
Est Rev - Non Property Tax Items	659,770	B1199N	553,700
Est Rev - Departmental Income	61,800	B1299N	24,000
Est Rev - Use of Money And Property	8,000	B2499N	3,000
TOTAL Estimated Revenues	**853,619**		**697,983**
Appropriated Fund Balance	0	B599N	
TOTAL Estimated Other Sources	**0**		**0**
TOTAL Estimated Revenues And Other Sources	**853,619**		**697,983**

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations			
App - General Government Support	11,700	B1999N	11,980
App - Public Safety	145,243	B3999N	143,672
App - Health	1,514	B4999N	1,528
App - Transportation	3,500	B5999N	0
App-Economic Assistance And Opportunity	800	B6999N	800
App - Culture And Recreation	1,000	B7999N	1,000
App - Home And Community Services	630,401	B8999N	484,226
App - Employee Benefits	59,461	B9199N	48,777
TOTAL Appropriations	**853,619**		**691,983**
App - Interfund Transfer		B9999N	6,000
TOTAL Other Uses	**0**		**6,000**
TOTAL Appropriations And Other Uses	**853,619**		**697,983**

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	206,730	CM200	203,281
TOTAL Cash	**206,730**		**203,281**
Due From Other Funds		CM391	1,202
TOTAL Due From Other Funds	**0**		**1,202**
TOTAL Assets	**206,730**		**204,483**

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	23,069	CM600	18,022
TOTAL Accounts Payable	**23,069**		**18,022**
Customers' Deposits	183,661	CM615	186,461
TOTAL Other Deposits	**183,661**		**186,461**
TOTAL Liabilities	**206,730**		**204,483**
Unreserved Fund Balance Unappropriated		CM911	
TOTAL Unreserved Fund Balance - Unappropriated	**0**		**0**
TOTAL Fund Equity	**0**		**0**
TOTAL Liabilities And Fund Equity	**206,730**		**204,483**

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Gifts And Donations			
Unclassified (specify)		CM2705	1,666
	179,132	CM2770	182,617
TOTAL Miscellaneous Local Sources	**179,132**		**184,283**
TOTAL Revenues	**179,132**		**184,283**
TOTAL Detail Revenues And Other Sources	**179,132**		**184,283**

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Other Transportation-Contr Expend	179,132	CM59894	184,283
TOTAL Other Transportation-Contr Expend	**179,132**		**184,283**
TOTAL Transportation	**179,132**		**184,283**
TOTAL Expenditures	**179,132**		**184,283**
TOTAL Detail Expenditures And Other Uses	**179,132**		**184,283**

(CM) MISCELLANEOUS SPECIAL REV

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**66,416**	**CM8021**	
Prior Period Adj-Decrease In Fund Equity	66,416	CM8015	
Restated Fund Equity - Beg of Year		**CM8022**	
ADD - REVENUES AND OTHER SOURCES	179,132		184,283
DEDUCT - EXPENDITURES AND OTHER USES	179,132		184,283
Fund Equity-End of Year		**CM8029**	

(CR) RECREATION

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash			
	76,810	CR200	82,384
TOTAL Cash	**76,810**		**82,384**
TOTAL Assets	**76,810**		**82,384**

(CR) RECREATION

Balance Sheet

Code Description	2008	EdpCode	2009
Fund Equity			
Unreserved Fund Balance Unappropriated	76,810	CR911	82,384
TOTAL Unreserved Fund Balance - Unappropriated	**76,810**		**82,384**
TOTAL Fund Equity	**76,810**		**82,384**
TOTAL Liabilities And Fund Equity	**76,810**		**82,384**

(CR) RECREATION

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Interest And Earnings	965	CR2401	174
TOTAL Use of Money And Property	**965**		**174**
Unclassified (specify)	14,842	CR2770	5,400
TOTAL Miscellaneous Local Sources	**14,842**		**5,400**
TOTAL Revenues	**15,807**		**5,574**
TOTAL Detail Revenues And Other Sources	**15,807**		**5,574**

Results of Operation

Code	Description	2008	EdpCode	2009

(CR) RECREATION

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		CR8021	**76,810**
Prior Period Adj-Increase In Fund Equity	61,002	CR8012	
Restated Fund Equity - Beg of Year	**61,002**	CR8022	**76,810**
ADD - REVENUES AND OTHER SOURCES	15,807		5,574
Fund Equity-End of Year	**76,810**	CR8029	**82,384**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash In Time Deposits	19,130	DA201	12,042
TOTAL Cash	**19,130**		**12,042**
TOTAL Assets	**19,130**		**12,042**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable		DA600	2,588
TOTAL Accounts Payable	**0**		**2,588**
TOTAL Liabilities	**0**		**2,588**
Unreserved Fund Balance Unappropriated	19,130	DA911	9,454
TOTAL Unreserved Fund Balance - Unappropriated	**19,130**		**9,454**
TOTAL Fund Equity	**19,130**		**9,454**
TOTAL Liabilities And Fund Equity	**19,130**		**12,042**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	900	DA1001	
TOTAL Real Property Taxes	**900**		**0**
Interest And Earnings	149	DA2401	25
TOTAL Use of Money And Property	**149**		**25**
TOTAL Revenues	**1,049**		**25**
TOTAL Detail Revenues And Other Sources	**1,049**		**25**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Maint of Bridges, Contr Expend		DA51204	9,701
TOTAL Maint of Bridges	0		9,701
TOTAL Transportation	0		9,701
TOTAL Expenditures	0		9,701
TOTAL Detail Expenditures And Other Uses	0		9,701

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**18,081**	**DA8021**	**19,130**
Restated Fund Equity - Beg of Year	**18,081**	**DA8022**	**19,130**
ADD - REVENUES AND OTHER SOURCES	1,049		25
DEDUCT - EXPENDITURES AND OTHER USES			9,701
Fund Equity - End of Year	**19,130**	**DA8029**	**9,454**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Real Property Taxes	0	DA1049N	0
Est Rev - Use of Money And Property	0	DA2499N	0
TOTAL Estimated Revenues	**0**		**0**
Appropriated Fund Balance	0	DA599N	0
TOTAL Estimated Other Sources	**0**		**0**
TOTAL Estimated Revenues And Other Sources	**0**		**0**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations			
App - Transportation	0	DA5999N	0
TOTAL Appropriations	**0**		**0**
TOTAL Appropriations And Other Uses	**0**		**0**

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash			
	342,180	DB200	127,744
TOTAL Cash	**342,180**		**127,744**
Due From Other Funds			
	136	DB391	1,222
TOTAL Due From Other Funds	**136**		**1,222**
Due From Other Governments			
	215,510	DB440	251,787
TOTAL Due From Other Governments	**215,510**		**251,787**
Prepaid Expenses			
	53,271	DB480	43,775
TOTAL Prepaid Expenses	**53,271**		**43,775**
TOTAL Assets	**611,096**		**424,529**

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	55,102	DB600	38,158
TOTAL Accounts Payable	**55,102**		**38,158**
Accrued Liabilities	6,890	DB601	9,647
TOTAL Accrued Liabilities	**6,890**		**9,647**
Due To Other Funds		DB630	
TOTAL Due To Other Funds	**0**		**0**
TOTAL Liabilities	**61,993**		**47,805**
Unreserved Fund Balance Appropriated	230,015	DB910	190,286
TOTAL Unreserved Fund Balance - Appropriated	**230,015**		**190,286**
Unreserved Fund Balance Unappropriated	319,088	DB911	186,437
TOTAL Unreserved Fund Balance - Unappropriated	**319,088**		**186,437**
TOTAL Fund Equity	**549,103**		**376,724**
TOTAL Liabilities And Fund Equity	**611,096**		**424,529**

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	64,932	DB1001	199,205
TOTAL Real Property Taxes	**64,932**		**199,205**
Sales Tax (from County)	1,291,000	DB1120	1,049,999
TOTAL Non Property Tax Items	**1,291,000**		**1,049,999**
Interest And Earnings	7,873	DB2401	1,316
TOTAL Use of Money And Property	**7,873**		**1,316**
Street Opening Permits	125	DB2560	75
TOTAL Licenses And Permits	**125**		**75**
Sales of Equipment	1,501	DB2665	2,300
TOTAL Sale of Property And Compensation For Loss	**1,501**		**2,300**
Refunds of Prior Year's Expenditures		DB2701	13
TOTAL Miscellaneous Local Sources	**0**		**13**
Interfund Revenues		DB2801	3,734
TOTAL Interfund Revenues	**0**		**3,734**
St Aid, Consolidated Highway Aid	142,780	DB3501	142,814
St Aid Emergency Disaster Assistance		DB3960	6,053
TOTAL State Aid	**142,780**		**148,867**
Fed Aid, Emergency Disaster Assistance		DB4960	36,320
TOTAL Federal Aid	**0**		**36,320**
TOTAL Revenues	**1,508,210**		**1,441,829**
TOTAL Detail Revenues And Other Sources	**1,508,210**		**1,441,829**

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Administration-Contractual	1,438	DB17104	2,211
TOTAL Administration-Contractual	**1,438**		**2,211**
TOTAL General Government Support	**1,438**		**2,211**
Street Admin, Contr Expend	4,591	DB50104	4,218
TOTAL Street Admin	**4,591**		**4,218**
Maint of Streets, Pers Serv	310,070	DB51101	319,681
Maint of Streets, Contr Expend	356,427	DB51104	473,859
TOTAL Maint of Streets	**666,497**		**793,540**
Perm Improve Highway, Equip & Cap Outlay	28,962	DB51122	28,585
TOTAL Perm Improve Highway	**28,962**		**28,585**
Machinery, Pers Serv	41,656	DB51301	43,577
Machinery, Equip & Cap Outlay	142,034	DB51302	279
Machinery, Contr Expend	89,383	DB51304	69,960
TOTAL Machinery	**273,073**		**113,816**
Snow Removal, Pers Serv	248,195	DB51421	239,614
Snow Removal, Contr Expend	135,500	DB51424	121,943
TOTAL Snow Removal	**383,695**		**361,557**
TOTAL Transportation	**1,356,818**		**1,301,716**
State Retirement, Empl Bnfts	46,728	DB90108	53,271
Social Security, Empl Bnfts	43,788	DB90308	43,894
Worker's Compensation, Empl Bnfts	31,817	DB90408	22,541
Disability Insurance, Empl Bnfts	732	DB90558	982
Hospital & Medical (dental) Ins, Empl Bnft	119,988	DB90608	149,453
Other Employee Benefits (spec)	551	DB90898	
TOTAL Employee Benefits	**243,605**		**270,142**
Debt Principal, Install PurcH. Debt	33,958	DB97856	35,402
TOTAL Debt Principal	**33,958**		**35,402**
Debt Interest, Install PurcH. Debt	6,166	DB97857	4,722
TOTAL Debt Interest	**6,166**		**4,722**
TOTAL Expenditures	**1,641,984**		**1,614,192**
TOTAL Detail Expenditures And Other Uses	**1,641,984**		**1,614,192**

(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**612,242**	**DB8021**	**549,103**
Prior Period AdJ.- Increase In Fund Equity	70,634	DB8012	
Prior Period Adj - Decrease In Fund Equity		DB8015	16
Restated Fund Equity - Beg of Year	**682,877**	**DB8022**	**549,087**
ADD - REVENUES AND OTHER SOURCES	1,508,210		1,441,829
DEDUCT - EXPENDITURES AND OTHER USES	1,641,984		1,614,192
Fund Equity - End of Year	**549,103**	**DB8029**	**376,724**

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Real Property Taxes	199,205	DB1049N	189,946
Est Rev - Non Property Tax Items	1,050,000	DB1199N	1,296,302
Est Rev - Use of Money And Property	11,000	DB2499N	1,000
Est Rev - Interfund Revenues		DB2801N	20,000
Est Rev - State Aid	143,000	DB3099N	143,000
TOTAL Estimated Revenues	**1,403,205**		**1,650,248**
Appropriated Fund Balance	230,015	DB599N	190,286
TOTAL Estimated Other Sources	**230,015**		**190,286**
TOTAL Estimated Revenues And Other Sources	**1,633,220**		**1,840,534**

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations			
App - Transportation	1,319,154	DB5999N	1,484,802
App - Employee Benefits	273,943	DB9199N	315,607
App - Debt Service	40,123	DB9899N	40,125
TOTAL Appropriations	**1,633,220**		**1,840,534**
TOTAL Appropriations And Other Uses	**1,633,220**		**1,840,534**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	106,780	H200	72,291
TOTAL Cash	**106,780**		**72,291**
Due From Other Funds	2,725	H391	
TOTAL Due From Other Funds	**2,725**		**0**
Due From Other Governments		H440	76,995
TOTAL Due From Other Governments	**0**		**76,995**
TOTAL Assets	**109,505**		**149,286**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	41,588	H600	50,529
TOTAL Accounts Payable	**41,588**		**50,529**
Bond Anticipation Notes Payable	983,384	H626	930,200
TOTAL Notes Payable	**983,384**		**930,200**
Due To Other Funds	85,554	H630	193,405
TOTAL Due To Other Funds	**85,554**		**193,405**
Deferred Revenues		H691	17,683
TOTAL Deferred Revenues	**0**		**17,683**
TOTAL Liabilities	**1,110,526**		**1,191,818**
Unreserved Fund Balance Unappropriated	-1,001,022	H911	-1,042,531
TOTAL Unreserved Fund Balance - Unappropriated	**-1,001,022**		**-1,042,531**
TOTAL Fund Equity	**-1,001,022**		**-1,042,531**
TOTAL Liabilities And Fund Equity	**109,505**		**149,286**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
St Aid-Water Cap Proj	15,459	H3991	
TOTAL State Aid	**15,459**		**0**
Fed Aid, Transp Cap Proj		H4597	59,312
TOTAL Federal Aid	**0**		**59,312**
TOTAL Revenues	**15,459**		**59,312**
Bans Redeemed From Appropriations	3,384	H5731	53,184
TOTAL Proceeds of Obligations	**3,384**		**53,184**
TOTAL Other Sources	**3,384**		**53,184**
TOTAL Detail Revenues And Other Sources	**18,843**		**112,496**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Perm Improve Highway, Equip & Cap Outlay	8,762	H51122	76,995
TOTAL Perm Improve Highway	**8,762**		**76,995**
TOTAL Transportation	**8,762**		**76,995**
Sanitary Sewers, Equip & Cap Outlay	22,126	H81202	35,290
TOTAL Sanitary Sewers	**22,126**		**35,290**
Source Supply Pwr & Pump, Equp & Cap Outla	316,476	H83202	34,085
TOTAL Source Supply Pwr & Pump	**316,476**		**34,085**
Water Capital Projects, Equip & Cap Outlay	30,983	H83972	7,636
TOTAL Water Capital Projects	**30,983**		**7,636**
TOTAL Home And Community Services	**369,585**		**77,011**
TOTAL Expenditures	**378,346**		**154,006**
TOTAL Detail Expenditures And Other Uses	**378,346**		**154,006**

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-550,387	H8021	-1,001,022
Prior Period AdJ.- Increase In Fund Equity	427	H8012	
Prior Period Adj - Decrease In Fund Equity	91,559	H8015	
Restated Fund Equity - Beg of Year	-641,519	H8022	-1,001,022
ADD - REVENUES AND OTHER SOURCES	18,843		112,496
DEDUCT - EXPENDITURES AND OTHER USES	378,346		154,006
Fund Equity - End of Year	-1,001,022	H8029	-1,042,531

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Balance Sheet

Code	Description	2008	EdpCode	2009

Balance Sheet

Code	Description	2008	EdpCode	2009

(SD) DRAINAGE

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	1,568	SD200	1,568
TOTAL Cash	**1,568**		**1,568**
TOTAL Assets	**1,568**		**1,568**

(SD) DRAINAGE

Balance Sheet

Code Description	2008	EdpCode	2009
Fund Equity			
Unreserved Fund Balance Appropriated		SD910	
TOTAL Unreserved Fund Balance - Appropriated	**0**		**0**
Unreserved Fund Balance Unappropriated	1,568	SD911	1,568
TOTAL Unreserved Fund Balance - Unappropriated	**1,568**		**1,568**
TOTAL Fund Equity	**1,568**		**1,568**
TOTAL Liabilities And Fund Equity	**1,568**		**1,568**

(SD) DRAINAGE

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Interest And Earnings	11	SD2401	
TOTAL Use of Money And Property	**11**		**0**
TOTAL Revenues	**11**		**0**
TOTAL Detail Revenues And Other Sources	**11**		**0**

Results of Operation

Code Description	2008	EdpCode	2009

(SD) DRAINAGE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**1,557**	**SD8021**	**1,568**
Restated Fund Equity - Beg of Year	**1,557**	**SD8022**	**1,568**
ADD - REVENUES AND OTHER SOURCES	11		
Fund Equity - End of Year	**1,568**	**SD8029**	**1,568**

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash In Time Deposits	68,412	SF201	65,935
TOTAL Cash	**68,412**		**65,935**
Due From Other Funds	16,873	SF391	25
TOTAL Due From Other Funds	**16,873**		**25**
TOTAL Assets	**85,285**		**65,960**

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	2,215	SF600	2,215
TOTAL Accounts Payable	**2,215**		**2,215**
Accrued Liabilities		SF601	45,632
TOTAL Accrued Liabilities	**0**		**45,632**
TOTAL Liabilities	**2,215**		**47,847**
Unreserved Fund Balance Appropriated	57,793	SF910	-34,037
TOTAL Unreserved Fund Balance - Appropriated	**57,793**		**-34,037**
Unreserved Fund Balance Unappropriated	25,277	SF911	52,149
TOTAL Unreserved Fund Balance - Unappropriated	**25,277**		**52,149**
TOTAL Fund Equity	**83,070**		**18,112**
TOTAL Liabilities And Fund Equity	**85,285**		**65,960**

(SF) FIRE PROTECTION

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	551,700	SF1001	560,979
TOTAL Real Property Taxes	**551,700**		**560,979**
Interest And Earnings	1,902	SF2401	217
TOTAL Use of Money And Property	**1,902**		**217**
Unclassified (specify)		SF2770	198
TOTAL Miscellaneous Local Sources	**0**		**198**
St Aid, Other Aid (specify)		SF3089	28,475
TOTAL State Aid	**0**		**28,475**
TOTAL Revenues	**553,602**		**589,869**
TOTAL Detail Revenues And Other Sources	**553,602**		**589,869**

(SF) FIRE PROTECTION

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Fire Protection, Contr Expend	434,000	SF34104	478,575
TOTAL Fire Protection	**434,000**		**478,575**
TOTAL Public Safety	**434,000**		**478,575**
Ambulance, Contr Expend	53,800	SF45404	51,800
TOTAL Ambulance	**53,800**		**51,800**
TOTAL Health	**53,800**		**51,800**
Misc Home & Comm Serv, Contr Expend	48,096	SF89894	51,407
TOTAL Misc Home & Comm Serv	**48,096**		**51,407**
TOTAL Home And Community Services	**48,096**		**51,407**
Service Awards Program		SF90258	
Worker's Compensation, Empl Bnfts		SF90408	27,662
TOTAL Employee Benefits	**0**		**27,662**
TOTAL Expenditures	**535,896**		**609,444**
TOTAL Detail Expenditures And Other Uses	**535,896**		**609,444**

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**65,363**	**SF8021**	**83,070**
Prior Period Adj - Decrease In Fund Equity		SF8015	45,383
Restated Fund Equity - Beg of Year	**65,363**	**SF8022**	**37,687**
ADD - REVENUES AND OTHER SOURCES	553,602		589,869
DEDUCT - EXPENDITURES AND OTHER USES	535,896		609,444
Fund Equity - End of Year	**83,070**	**SF8029**	**18,112**

(SL) LIGHTING

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	8,078	SL200	11,553
TOTAL Cash	**8,078**		**11,553**
Due From Other Funds		SL391	
TOTAL Due From Other Funds	**0**		**0**
TOTAL Assets	**8,078**		**11,553**

(SL) LIGHTING

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	40	SL600	20
TOTAL Accounts Payable	**40**		**20**
TOTAL Liabilities	**40**		**20**
Unreserved Fund Balance Appropriated	158	SL910	
TOTAL Unreserved Fund Balance - Appropriated	**158**		**0**
Unreserved Fund Balance Unappropriated	7,879	SL911	11,532
TOTAL Unreserved Fund Balance - Unappropriated	**7,879**		**11,532**
TOTAL Fund Equity	**8,037**		**11,532**
TOTAL Liabilities And Fund Equity	**8,078**		**11,553**

(SL) LIGHTING

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	15,200	SL1001	15,522
TOTAL Real Property Taxes	**15,200**		**15,522**
Interest And Earnings	118	SL2401	24
TOTAL Use of Money And Property	**118**		**24**
TOTAL Revenues	**15,318**		**15,546**
TOTAL Detail Revenues And Other Sources	**15,318**		**15,546**

(SL) LIGHTING

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Street Lighting, Contr Expend	13,742	SL51824	12,051
TOTAL Street Lighting	**13,742**		**12,051**
TOTAL Transportation	**13,742**		**12,051**
TOTAL Expenditures	**13,742**		**12,051**
TOTAL Detail Expenditures And Other Uses	**13,742**		**12,051**

(SL) LIGHTING

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**6,461**	**SL8021**	**8,037**
Restated Fund Equity - Beg of Year	**6,461**	**SL8022**	**8,037**
ADD - REVENUES AND OTHER SOURCES	15,318		15,546
DEDUCT - EXPENDITURES AND OTHER USES	13,742		12,051
Fund Equity - End of Year	**8,037**	**SL8029**	**11,532**

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	95,083	SM200	147,155
Cash In Time Deposits	0	SM201	
TOTAL Cash	**95,083**		**147,155**
State & Federal Receivables	0	SM410	
TOTAL State And Federal Aid Receivables	**0**		**0**
Due From Other Funds	2,500	SM391	0
TOTAL Due From Other Funds	**2,500**		**0**
Due From Other Governments	5,425	SM440	15,626
TOTAL Due From Other Governments	**5,425**		**15,626**
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	**1,802**		**1,802**
TOTAL Assets	**104,809**		**164,583**

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	44,037	SM600	50,415
TOTAL Accounts Payable	**44,037**		**50,415**
Accrued Liabilities	542	SM601	1,563
TOTAL Accrued Liabilities	**542**		**1,563**
Other Liabilities	8,102	SM688	8,102
TOTAL Other Liabilities	**8,102**		**8,102**
TOTAL Liabilities	**52,681**		**60,079**
Capital Reserve	1,802	SM878	1,802
Miscellaneous Reserve	0	SM889	0
TOTAL Special Reserves	**1,802**		**1,802**
Unreserved Fund Balance Appropriated	7,304	SM910	6,975
TOTAL Unreserved Fund Balance - Appropriated	**7,304**		**6,975**
Unreserved Fund Balance Unappropriated	43,022	SM911	95,726
TOTAL Unreserved Fund Balance - Unappropriated	**43,022**		**95,726**
TOTAL Fund Equity	**52,128**		**104,503**
TOTAL Liabilities And Fund Equity	**104,809**		**164,583**

(SM) MISCELLANEOUS

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	112,751	SM1001	98,208
TOTAL Real Property Taxes	**112,751**		**98,208**
Interest And Earnings	1,634	SM2401	294
TOTAL Use of Money And Property	**1,634**		**294**
Sales of Equipment	2,500	SM2665	
Insurance Recoveries	3,119	SM2680	
TOTAL Sale of Property And Compensation For Loss	**5,619**		**0**
Refunds of Prior Year's Expenditures		SM2701	3,914
Unclassified (specify)	14,466	SM2770	73,739
TOTAL Miscellaneous Local Sources	**14,466**		**77,653**
TOTAL Revenues	**134,469**		**176,155**
TOTAL Detail Revenues And Other Sources	**134,469**		**176,155**

(SM) MISCELLANEOUS

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Benefits And Awards	8,102	SM17204	
TOTAL Benefits And Awards	**8,102**		**0**
Other Gen Govt Support, Contr Expend	1,446	SM19894	7,387
TOTAL Other Gen Govt Support	**1,446**		**7,387**
TOTAL General Government Support	**9,548**		**7,387**
Ambulance, Equip & Cap Outlay	8,601	SM45402	
Ambulance, Contr Expend	108,917	SM45404	108,687
TOTAL Ambulance	**117,518**		**108,687**
TOTAL Health	**117,518**		**108,687**
Local Pension Fund, Empl Bnfts		SM90258	7,705
TOTAL Employee Benefits	**0**		**7,705**
TOTAL Expenditures	**127,067**		**123,780**
TOTAL Detail Expenditures And Other Uses	**127,067**		**123,780**

(SM) MISCELLANEOUS

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**53,077**	**SM8021**	**52,128**
Prior Period Adj - Decrease In Fund Equity	8,352	SM8015	
Restated Fund Equity - Beg of Year	**44,725**	**SM8022**	**52,128**
ADD - REVENUES AND OTHER SOURCES	134,469		176,155
DEDUCT - EXPENDITURES AND OTHER USES	127,067		123,780
Fund Equity - End of Year	**52,128**	**SM8029**	**104,503**

(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash			
Cash In Time Deposits	75,480	SM200	84,521
		SM201	
TOTAL Cash	**75,480**		**84,521**
Due From Other Funds	2,500	SM391	
TOTAL Due From Other Funds	**2,500**		**0**
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	**1,802**		**1,802**
TOTAL Assets	**79,782**		**86,322**

(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	44,037	SM600	50,415
TOTAL Accounts Payable	**44,037**		**50,415**
TOTAL Liabilities	**44,037**		**50,415**
Capital Reserve	1,802	SM878	1,802
Miscellaneous Reserve		SM889	
TOTAL Special Reserves	**1,802**		**1,802**
Unreserved Fund Balance Appropriated	7,304	SM910	6,975
TOTAL Unreserved Fund Balance - Appropriated	**7,304**		**6,975**
Unreserved Fund Balance Unappropriated	26,639	SM911	27,130
TOTAL Unreserved Fund Balance - Unappropriated	**26,639**		**27,130**
TOTAL Fund Equity	**35,745**		**35,907**
TOTAL Liabilities And Fund Equity	**79,782**		**86,322**

(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	52,751	SM1001	53,550
TOTAL Real Property Taxes	**52,751**		**53,550**
Interest And Earnings	921	SM2401	243
TOTAL Use of Money And Property	**921**		**243**
Sales of Equipment	2,500	SM2665	
Insurance Recoveries	3,119	SM2680	
TOTAL Sale of Property And Compensation For Loss	**5,619**		**0**
TOTAL Revenues	**59,291**		**53,793**
TOTAL Detail Revenues And Other Sources	**59,291**		**53,793**

(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Ambulance, Equip & Cap Outlay	8,601	SM45402	
Ambulance, Contr Expend	49,524	SM45404	53,631
TOTAL Ambulance	**58,125**		**53,631**
TOTAL Health	**58,125**		**53,631**
TOTAL Expenditures	**58,125**		**53,631**
TOTAL Detail Expenditures And Other Uses	**58,125**		**53,631**

(SM1)SPECIAL EMT DISTRICT

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**34,830**	**SM8021**	**35,745**
Prior Period Adj - Decrease In Fund Equity	250	SM8015	
Restated Fund Equity - Beg of Year	**34,580**	**SM8022**	**35,745**
ADD - REVENUES AND OTHER SOURCES	59,291		53,793
DEDUCT - EXPENDITURES AND OTHER USES	58,125		53,631
Fund Equity - End of Year	**35,745**	**SM8029**	**35,907**

AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	19,603	SM200	62,634
TOTAL Cash	**19,603**		**62,634**
Due From Other Funds		SM391	0
TOTAL Due From Other Funds	**0**		**0**
Due From Other Governments	5,425	SM440	15,626
TOTAL Due From Other Governments	**5,425**		**15,626**
TOTAL Assets	**25,028**		**78,260**

AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accrued Liabilities	542	SM601	1,563
TOTAL Accrued Liabilities	**542**		**1,563**
Other Liabilities	8,102	SM688	8,102
TOTAL Other Liabilities	**8,102**		**8,102**
TOTAL Liabilities	**8,644**		**9,664**
Unreserved Fund Balance Appropriated		SM910	
TOTAL Unreserved Fund Balance - Appropriated	**0**		**0**
Unreserved Fund Balance Unappropriated	16,383	SM911	68,596
TOTAL Unreserved Fund Balance - Unappropriated	**16,383**		**68,596**
TOTAL Fund Equity	**16,383**		**68,596**
TOTAL Liabilities And Fund Equity	**25,028**		**78,260**

AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	60,000	SM1001	44,658
TOTAL Real Property Taxes	**60,000**		**44,658**
Interest And Earnings	713	SM2401	51
TOTAL Use of Money And Property	**713**		**51**
Refunds of Prior Year's Expenditures		SM2701	3,914
Unclassified (specify)	14,466	SM2770	73,739
TOTAL Miscellaneous Local Sources	**14,466**		**77,653**
TOTAL Revenues	**75,179**		**122,361**
TOTAL Detail Revenues And Other Sources	**75,179**		**122,361**

AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Benefits And Awards	8,102	SM17204	
TOTAL Benefits And Awards	**8,102**		**0**
Other Gen Govt Support, Contr Expend	1,446	SM19894	7,387
TOTAL Other Gen Govt Support	**1,446**		**7,387**
TOTAL General Government Support	**9,548**		**7,387**
Ambulance, Contr Expend	59,393	SM45404	55,057
TOTAL Ambulance	**59,393**		**55,057**
TOTAL Health	**59,393**		**55,057**
Local Pension Fund, Empl Bnfts		SM90258	7,705
TOTAL Employee Benefits	**0**		**7,705**
TOTAL Expenditures	**68,941**		**70,149**
TOTAL Detail Expenditures And Other Uses	**68,941**		**70,149**

AMBULANCE DISTRICT(SM2)

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	**18,248**	**SM8021**	**16,383**
Prior Period Adj - Decrease In Fund Equity	8,102	SM8015	
Restated Fund Equity - Beg of Year	**10,146**	**SM8022**	**16,383**
ADD - REVENUES AND OTHER SOURCES	75,179		122,361
DEDUCT - EXPENDITURES AND OTHER USES	68,941		70,149
Fund Equity - End of Year	**16,383**	**SM8029**	**68,596**

(SS) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash In Time Deposits	19,489	SS201	15,850
TOTAL Cash	**19,489**		**15,850**
Unbilled Receivables	7,743	SS383	8,324
TOTAL Other Receivables (net)	**7,743**		**8,324**
Due From Other Funds		SS391	1,402
TOTAL Due From Other Funds	**0**		**1,402**
Due From Other Governments		SS440	3,318
TOTAL Due From Other Governments	**0**		**3,318**
Prepaid Expenses	353	SS480	253
TOTAL Prepaid Expenses	**353**		**253**
TOTAL Assets	**27,585**		**29,148**

(SS) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	1	SS600	6
TOTAL Accounts Payable	**1**		**6**
Accrued Liabilities	40	SS601	4,098
TOTAL Accrued Liabilities	**40**		**4,098**
Due To Other Funds	1,183	SS630	
TOTAL Due To Other Funds	**1,183**		**0**
Deferred Revenues	7,743	SS691	8,324
TOTAL Deferred Revenues	**7,743**		**8,324**
TOTAL Liabilities	**8,967**		**12,429**
Unreserved Fund Balance Appropriated	1,089	SS910	10,607
TOTAL Unreserved Fund Balance - Appropriated	**1,089**		**10,607**
Unreserved Fund Balance Unappropriated	17,529	SS911	6,112
TOTAL Unreserved Fund Balance - Unappropriated	**17,529**		**6,112**
TOTAL Fund Equity	**18,618**		**16,719**
TOTAL Liabilities And Fund Equity	**27,585**		**29,148**

(SS) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Sewer Rents	33,004	SS2120	22,728
Sewer Charges		SS2122	1,500
Interest & Penalties On Sewer Accts	958	SS2128	170
TOTAL Departmental Income	**33,962**		**24,398**
Interest And Earnings	166	SS2401	64
TOTAL Use of Money And Property	**166**		**64**
Insurance Recoveries	103	SS2680	
TOTAL Sale of Property And Compensation For Loss	**103**		**0**
Unclassified (specify)		SS2770	151
TOTAL Miscellaneous Local Sources	**0**		**151**
TOTAL Revenues	**34,231**		**24,614**
TOTAL Detail Revenues And Other Sources	**34,231**		**24,614**

(SS) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Sewer Administration, Pers Serv	4,353	SS81101	4,357
Sewer Administration, Contr Expend	164	SS81104	376
TOTAL Sewer Administration	**4,517**		**4,733**
Sewage Treat Disp, Contr Expend	24,318	SS81304	20,446
TOTAL Sewage Treat Disp	**24,318**		**20,446**
TOTAL Home And Community Services	**28,836**		**25,178**
State Retirement, Empl Bnfts	321	SS90108	353
Social Security , Empl Bnfts	333	SS90308	333
Worker's Compensation, Empl Bnfts	231	SS90408	161
Disability Insurance, Empl Bnfts	5	SS90558	4
Hospital & Medical (dental) Ins, Empl Bnft	452	SS90608	498
TOTAL Employee Benefits	**1,342**		**1,348**
Debt Principal, Bond Anticipation Notes	271	SS97306	271
TOTAL Debt Principal	**271**		**271**
Debt Interest, Bond Anticipation Notes	26	SS97307	11
TOTAL Debt Interest	**26**		**11**
TOTAL Expenditures	**30,474**		**26,808**
TOTAL Detail Expenditures And Other Uses	**30,474**		**26,808**

(SS) SEWER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**33,743**	**SS8021**	**18,618**
Prior Period Adj-Increase To Fund Equity		SS8012	2,079
Prior Period Adj - Decrease In Fund Equity	18,883	SS8015	1,783
Restated Fund Equity - Beg of Year	**14,860**	**SS8022**	**18,914**
ADD - REVENUES AND OTHER SOURCES	34,231		24,614
DEDUCT - EXPENDITURES AND OTHER USES	30,474		26,808
Fund Equity-End of Year	**18,618**	**SS8029**	**16,719**

(SS) SEWER

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Departmental Income	38,000	SS1299N	24,830
Est Rev - Use of Money And Property	100	SS2499N	60
TOTAL Estimated Revenues	**38,100**		**24,890**
Appropriated Fund Balance	1,089	SS599N	10,607
TOTAL Estimated Other Sources	**1,089**		**10,607**
TOTAL Estimated Revenues And Other Sources	**39,189**		**35,497**

(SS) SEWER

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations			
App - Home And Community Services	37,539	SS8999N	33,179
App-Employee Benefits	1,368	SS9199N	1,318
App - Debt Service	282	SS9899N	
TOTAL Appropriations	**39,189**		**34,497**
App - Interfund Transfer		SS9999N	1,000
TOTAL Other Uses	**0**		**1,000**
TOTAL Appropriations And Other Uses	**39,189**		**35,497**

(SW) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash			
	160,196	SW200	52,762
TOTAL Cash	**160,196**		**52,762**
Accounts Receivable			
	0	SW380	
Unbilled Receivables			
	70,119	SW383	69,214
TOTAL Other Receivables (net)	**70,119**		**69,214**
Due From Other Funds			
	6	SW391	6
TOTAL Due From Other Funds	**6**		**6**
Prepaid Expenses			
	6,057	SW480	2,908
TOTAL Prepaid Expenses	**6,057**		**2,908**
TOTAL Assets	**236,378**		**124,890**

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(SW) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	30,129	SW600	30,702
TOTAL Accounts Payable	**30,129**		**30,702**
Accrued Liabilities	3,930	SW601	15,105
TOTAL Accrued Liabilities	**3,930**		**15,105**
Due To Other Funds	60,188	SW630	2,750
TOTAL Due To Other Funds	**60,188**		**2,750**
Deferred Revenues	70,119	SW691	19,901
TOTAL Deferred Revenues	**70,119**		**19,901**
TOTAL Liabilities	**164,366**		**68,458**
Capital Reserve	60	SW878	60
TOTAL Special Reserves	**60**		**60**
Unreserved Fund Balance Appropriated	28,571	SW910	13,762
TOTAL Unreserved Fund Balance - Appropriated	**28,571**		**13,762**
Unreserved Fund Balance Unappropriated	43,382	SW911	42,610
TOTAL Unreserved Fund Balance - Unappropriated	**43,382**		**42,610**
TOTAL Fund Equity	**72,012**		**56,432**
TOTAL Liabilities And Fund Equity	**236,378**		**124,890**

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(SW) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	83,382	SW1001	16,282
Special Assessments	80,188	SW1030	196,323
TOTAL Real Property Taxes	**163,569**		**212,605**
Metered Water Sales	198,608	SW2140	192,662
Water Service Charges		SW2144	1,100
Interest & Penalties On Water Rents	5,239	SW2148	1,615
TOTAL Departmental Income	**203,847**		**195,377**
Interest And Earnings	4,337	SW2401	589
TOTAL Use of Money And Property	**4,337**		**589**
Sales of Equipment	480	SW2665	
Insurance Recoveries	1,187	SW2680	
TOTAL Sale of Property And Compensation For Loss	**1,667**		**0**
Unclassified (specify)	1,379	SW2770	2
TOTAL Miscellaneous Local Sources	**1,379**		**2**
TOTAL Revenues	**374,799**		**408,573**
TOTAL Detail Revenues And Other Sources	**374,799**		**408,573**

(SW) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Water Administration, Pers Serv	50,106	SW83101	50,731
Water Administration, Equip & Cap Outlay	1,243	SW83102	
Water Administration, Contr Expend	2,679	SW83104	5,330
TOTAL Water Administration	**54,028**		**56,061**
Source Supply Pwr & Pump, Equp& Cap Outlay		SW83202	4,065
Source Supply Pwr & Pump, Contr Expend	133,713	SW83204	131,906
TOTAL Source Supply Pwr & Pump	**133,713**		**135,970**
Water Purification, Contr Expend	3,650	SW83304	2,003
TOTAL Water Purification	**3,650**		**2,003**
Water Trans & Distrib, Contr Expend	16,133	SW83404	38,047
TOTAL Water Trans & Distrib	**16,133**		**38,047**
Misc Home & Comm Serv, Contr Expend	447	SW89894	3,817
TOTAL Misc Home & Comm Serv	**447**		**3,817**
TOTAL Home And Community Services	**207,971**		**235,898**
State Retirement, Empl Bnfts	3,697	SW90108	4,060
Social Security , Empl Bnfts	3,832	SW90308	3,878
Worker's Compensation, Empl Bnfts	2,728	SW90408	1,816
Disability Insurance, Empl Bnfts	55	SW90558	45
Hospital & Medical (dental) Ins, Empl Bnft	5,193	SW90608	5,722
TOTAL Employee Benefits	**15,505**		**15,521**
Debt Principal, Serial Bonds	56,500	SW97106	58,500
Debt Principal, Bond Anticipation Notes	3,114	SW97306	52,914
Debt Principal, State Loans	4,303	SW97906	4,399
TOTAL Debt Principal	**63,917**		**115,813**
Debt Interest, Serial Bonds	59,698	SW97107	56,745
Debt Interest, Bond Anticipation Notes	25,246	SW97307	28,130
TOTAL Debt Interest	**84,945**		**84,875**
TOTAL Expenditures	**372,337**		**452,106**
TOTAL Detail Expenditures And Other Uses	**372,337**		**452,106**

(SW) WATER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	**161,748**	**SW8021**	**72,012**
Prior Period Adj-Increase To Fund Equity	60	SW8012	40,570
Prior Period Adj - Decrease In Fund Equity	92,258	SW8015	12,618
Restated Fund Equity - Beg of Year	**69,551**	**SW8022**	**99,965**
ADD - REVENUES AND OTHER SOURCES	374,799		408,573
DEDUCT - EXPENDITURES AND OTHER USES	372,337		452,106
Fund Equity-End of Year	**72,012**	**SW8029**	**56,432**

(SW) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Real Property Taxes	418,869	SW1049N	458,966
Est Rev - Use of Money And Property	2,850	SW2499N	2,090
TOTAL Estimated Revenues	**421,719**		**461,056**
Appropriated Fund Balance	28,551	SW599N	13,762
TOTAL Estimated Other Sources	**28,551**		**13,762**
TOTAL Estimated Revenues And Other Sources	**450,270**		**474,818**

(SW) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations			
App - Home And Community Services	234,846	SW8999N	250,755
App-Employee Benefits	15,703	SW9199N	15,956
App - Debt Service	199,721	SW9899N	202,107
TOTAL Appropriations	**450,270**		**468,818**
App - Interfund Transfer		SW9999N	6,000
TOTAL Other Uses	**0**		**6,000**
TOTAL Appropriations And Other Uses	**450,270**		**474,818**

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(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	28,154	TA200	23,036
TOTAL Cash	**28,154**		**23,036**
Due From Other Funds		TA391	16
TOTAL Due From Other Funds	**0**		**16**
TOTAL Assets	**28,154**		**23,051**

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Due To Other Funds	136	TA630	9,831
TOTAL Due To Other Funds	**136**		**9,831**
State Retirement	3,599	TA18	3,498
Group Insurance	3,811	TA20	
Other Funds (specify)	20,608	TA85	9,722
TOTAL Agency Liabilities	**28,018**		**13,221**
TOTAL Liabilities	**28,154**		**23,051**
TOTAL Liabilities And Fund Equity	**28,154**		**23,051**

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	3,926	TE200	3,213
TOTAL Cash	**3,926**		**3,213**
Service Award Program Assets	454,015	TE461	522,227
TOTAL Investments	**454,015**		**522,227**
Misc Current Assets		TE489	45,632
TOTAL Other	**0**		**45,632**
TOTAL Assets	**457,940**		**571,073**

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Service Awards	454,015	TE13	
TOTAL Agency Liabilities	**454,015**		**0**
TOTAL Liabilities	**454,015**		**0**
Net Assets-Restricted For Other Purposes		TE923	567,859
Net Assets-Non Restricted	3,926	TE924	3,213
TOTAL Unreserved Fund Balance - Appropriated	**3,926**		**571,073**
TOTAL Fund Equity	**3,926**		**571,073**
TOTAL Liabilities And Fund Equity	**457,940**		**571,073**

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Interest And Earnings	1	TE2401	113,844
TOTAL Use of Money And Property	**1**		**113,844**
Gifts And Donations	425	TE2705	
TOTAL Miscellaneous Local Sources	**425**		**0**
TOTAL Revenues	**427**		**113,844**
TOTAL Detail Revenues And Other Sources	**427**		**113,844**

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Misc Home & Comm Serv, Cont Expend	248	TE89894	712
TOTAL Misc Home & Comm Serv	**248**		**712**
TOTAL Home And Community Services	**248**		**712**
TOTAL Expenditures	**248**		**712**
TOTAL Detail Expenditures And Other Uses	**248**		**712**

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year		TE8021	**3,926**
Prior Period Adjustments,inc Fund Eqty	3,747	TE8012	454,015
Restated Fund Equity - Beg of Year	**3,747**	TE8022	**457,940**
ADD - REVENUES AND OTHER SOURCES	427		113,844
DEDUCT - EXPENDITURES AND OTHER USES	248		712
Fund Equity End of Year	**3,926**	TE8029	**571,073**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Total Non-Current Govt Liabilities	7,067,239	W129	5,969,138
TOTAL Provision To Be Made In Future Budgets	**7,067,239**		**5,969,138**
TOTAL Assets	**7,067,239**		**5,969,138**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
General Long Term Debt			
State Loans Payable	59,182	W619	54,783
TOTAL Notes Payable	**59,182**		**54,783**
Installment Purchase Debt	111,083	W685	75,681
Judgments And Claims Payable	5,705,028	W686	4,715,115
Compensated Absences	72,484	W687	75,596
TOTAL Other Liabilities	**5,888,595**		**4,866,392**
Due To Employees' Retirement System	3,000	W637	
TOTAL Due To Other Governments	**3,000**		**0**
Bonds Payable	1,116,463	W628	1,047,963
TOTAL Bond And Long Term Liabilities	**1,116,463**		**1,047,963**
TOTAL Liabilities	**7,067,239**		**5,969,138**
TOTAL General Long Term Debt	**7,067,239**		**5,969,138**

TOWN OF New Scotland
Financial Comments
For the Fiscal Year Ending 2009

(A) GENERAL

Adjustment Reason

Account Code A8012 $6,842.80 to correct for 2009 franchise fees for 10-12/08 ; $27,817.08 reversal of 2008 PPA adjustments not needed; 2,406.64 due to/from adjustment; $7,283.34 12/08 justice revenue not recognized in 2008; $7,146.00 cash with fiscal agent receivab

Account Code A8015 $87,940.90 7-12/08 EMS pmt made in 2009; $9,166.00 for monies received in prior period not posted to A/R; $207,262.00 due from B fund for 1996-2008 franchise fees as per Comptrollers opinion

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 Due from A fund for 1996-2008 franchise fees

Account Code B8015 967.50 - expenditure for legal fee posted in 2009, should be 2008 and $10 adjustment

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 overallocation of interest to DB fund from TA fund in 2008

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8015 To move 2008 LOSAP payments to 2008 - 2009 now accrued in 2009

(SS) SEWER

Adjustment Reason

Account Code SS8012 Decrease 2009 revenue by % of 2008 portion of receivable received between 1/1 and 3/31/09 - now attributable to 2008

Account Code SS8015 To recognize accrued liability for prior years penalties to be refunded

(SW) WATER

Adjustment Reason

Account Code SW801: To move amount of A/R received from 1/1-3/31/09 attributable to 2008 receivable based on 90 day availability

Account Code SW801! To recognize prior period penalties as accrued liability

(TE) PRIVATE PURPOSE TRUST

Adjustment Reason

Account Code TE8012 In 2008, these balances were stated under 13 - Service Awards

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2008000002	EDPCODE	Amount
Month and Year of Issue		6/13/2008
Purpose of Issue		le Water Tank Rehab.
Current Interest Rate		2.3200
Outstanding Beginning of Year	2P18661	200,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	14,000
Outstanding End of the Fiscal Year	2P18667	186,000
Final Maturity Date		6/12/2009

Bond Anticipation Note No. 2004000002	EDPCODE	Amount
Month and Year of Issue		9/8/2004
Purpose of Issue		Water/Sewer Vehicle
Current Interest Rate		2.3500
Outstanding Beginning of Year	2P18661	3,384
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	3,384
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		9/8/2005

Bond Anticipation Note No. 2007000001	EDPCODE	Amount
Month and Year of Issue		11/15/2007
Purpose of Issue		ater District Extension
Current Interest Rate		3.6000
Outstanding Beginning of Year	2P18661	495,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	19,800
Outstanding End of the Fiscal Year	2P18667	475,200
Final Maturity Date		11/14/2008

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2008000001	EDPCODE	Amount
Month and Year of Issue		11/14/2008
Purpose of Issue		le Water Tank Rehab.
Current Interest Rate		3.1500
Outstanding Beginning of Year	2P18661	85,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	6,000
Outstanding End of the Fiscal Year	2P18667	79,000
Final Maturity Date		6/12/2009

Bond Anticipation Note No. 2007000002	EDPCODE	Amount
Month and Year of Issue		11/15/2007
Purpose of Issue		ıle Water District-Mete
Current Interest Rate		3.6000
Outstanding Beginning of Year	2P18661	200,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	10,000
Outstanding End of the Fiscal Year	2P18667	190,000
Final Maturity Date		11/14/2008

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		983,384
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		53,184
Outstanding End of Year		930,200
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2003000004	EDPCODE	Amount
Month and Year of Issue		10/1/1984
Purpose of Issue		Fueare Bush Water
Current Interest Rate		7.1250
Outstanding Beginning of Year	2P18671	9,200
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	500
Outstanding End of the Fiscal Year	2P18677	8,700
Final Maturity Date		10/1/2022

Bond No. 2003000009	EDPCODE	Amount
Month and Year of Issue		3/1/2003
Purpose of Issue		ortheast Water District
Current Interest Rate		4.7500
Outstanding Beginning of Year	2P18671	490,000
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	25,000
Outstanding End of the Fiscal Year	2P18677	465,000
Final Maturity Date		12/1/2022

Bond No. 2003000008	EDPCODE	Amount
Month and Year of Issue		11/1/1994
Purpose of Issue		larkville Water District
Current Interest Rate		5.1300
Outstanding Beginning of Year	2P18671	508,000
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	25,000
Outstanding End of the Fiscal Year	2P18677	483,000
Final Maturity Date		11/1/2026

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2003000005	EDPCODE	Amount
Month and Year of Issue		10/1/1984
Purpose of Issue		Feura Bush Water
Current Interest Rate		7.5000
Outstanding Beginning of Year	2P18671	89,263
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	8,000
Outstanding End of the Fiscal Year	2P18677	81,263
Final Maturity Date		10/1/2022

Total Bond		Amount
Outstanding Beginning of Year		1,096,463
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		58,500
Outstanding End of Year		1,037,963

0

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Installment Purchase Contract No. 2006000003	EDPCODE	Amount
Month and Year of Issue		4/15/2006
Purpose of Issue		Gradall
Current Interest Rate		4.2500
Outstanding Beginning of Year	3P61	111,082
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	3P63	0
Paid During the Fiscal Year		
(do not include renewals here)	3P65	35,402
Outstanding End of the Fiscal Year	3P67	75,681
Final Maturity Date		4/1/2011

Total Installment Purchase Contract		Amount
Outstanding Beginning of Year		111,082
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		35,402
Outstanding End of Year		75,681

0

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2009

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2003000010	EDPCODE	Amount
Month and Year of Issue		2/1/2001
Purpose of Issue		Town Hall
Current Interest Rate		5.4500
Outstanding Beginning of Year	2P18771	20,000
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	10,000
Outstanding End of the Fiscal Year	2P18777	10,000
Final Maturity Date		2/1/2010

Total Bond		Amount
Outstanding Beginning of Year		20,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		10,000
Outstanding End of Year		10,000

0

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2009

Indebtedness Not Exempt From Constitutional Debt Limit

State or Authority Loan No. 2003000011	EDPCODE	Amount
Month and Year of Issue		5/1/2000
Purpose of Issue		lle water-North Rd. Ex
Current Interest Rate		.0000
Outstanding Beginning of Year	2P18791	59,182
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18793	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18795	4,399
Outstanding End of the Fiscal Year	2P18797	54,783
Final Maturity Date		5/1/2020

Total State or Authority Loan		Amount
Outstanding Beginning of Year		59,182
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		4,399
Outstanding End of Year		54,783

0

****
****

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

Total State or Authority Loan		Amount
Outstanding Beginning of Year		2,270,112
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		161,485
Outstanding End of Year		2,108,627

TOWN OF New Scotland
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2009

	EDP Code	Amount
CASH:		
On Hand	9Z2001	$1,340.00
Demand Deposits	9Z2011	$2,283,733.00
Time Deposits	9Z2021	
Total		$2,285,073.00
COLLATERAL:		
- FDIC Insurance	9Z2014	$706,680.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	$1,591,103.00
Total		$2,297,783.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF New Scotland
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
*****-0027	$245,065	$0	$0	$245,065
*****-4074	$1,666	$0	$0	$1,666
*****-5415	$24,793	$0	$0	$24,793
*****-0857	$127,744	$0	$0	$127,744
*****-0840	$12,042	$0	$0	$12,042
*****-0832	$553,632	$1,409	$0	$555,041
*****-2234	$39,660	$0	$0	$39,660
*****-3600	$25,847	$0	$0	$25,847
*****-1995	$201,565	$0	$0	$201,565
*****-0808	$24,060	$0	$20,676	$3,385
*****-5423	$41,141	$0	$0	$41,141
*****-0865	$10,420	$0	$0	$10,420
*****-1640	$1,133	$0	$0	$1,133
*****-1657	$86,322	$0	$0	$86,322
*****-5431	$62,634	$0	$0	$62,634
*****-0873	$15,850	$0	$0	$15,850
*****-1673	$1,568	$0	$0	$1,568
*****-0881	$181,114	$20,500	$0	$201,614
*****-0899	$82,384	$0	$0	$82,384
*****-0980	$3,213	$0	$0	$3,213
*****-8174	$31	$0	$31	$0
*****-0907	$25,477	$0	$0	$25,477
*****-0915	$860	$0	$0	$860
*****-0923	$14,018	$0	$0	$14,018
*****-0931	$1,726	$0	$0	$1,726
*****-0949	$93	$0	$0	$93
*****-0956	$3,565	$0	$0	$3,565
*****-0964	$7,024	$0	$0	$7,024
*****-3147	$8,295	$0	$0	$8,295
*****-3154	$51,460	$0	$0	$51,460

TOWN OF New Scotland
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
*****-4244	$12,537	$0	$0	$12,537
*****-1616	$10	$0	$0	$10
*****-9429	$10,050	$0	$0	$10,050
*****-0824	$382,493	$0	$0	$382,493
*****-0816	$18,684	$0	$15,201	$3,483
*****-0998	$325	$0	$47	$278
*****-0264	$8,454	$0	$4	$8,450
*****-2672	$450	$0	$0	$450
*****-1715	$350	$0	$0	$350
*****-1723	$10,025	$0	$0	$10,025

Total Adjusted Bank Balance			$2,283,733
Petty Cash			$1,340.00
Adjustments			$11,607.93
Total Cash	9ZCASH	*	$2,296,681
Total Cash Balance All Funds	9ZCASHB	*	$2,296,681

* Must be equal

TOWN OF New Scotland
Local Government Questionnaire
For the Fiscal Year Ending 2009

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

TOWN OF New Scotland
Employee and Retiree Benefits
For the Fiscal Year Ending 2009

	Total Full Time Employees:	27			
	Total Part Time Employees:	42			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	$113,866.00	26	25	
90158	Police and Fire Retirement				
90258	Local Pension Fund	$7,705.38		22	
90308	Social Security	$113,234.53	27	42	
90408	Worker's Compensation Insurance	$84,388.00	27	140	
90458	Life Insurance				
90508	Unemployment Insurance	$0.00	27	42	
90558	Disability Insurance	$3,418.74	27	42	
90608	Hospital and Medical (Dental) Insurance	$293,387.61	23	2	9
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
	Total	$616,000.26			
Computed Total From Financial Section (comparative purposes only)		$616,000.26			

TOWN OF New Scotland
Energy Costs and Consumption
For the Fiscal Year Ending 2009

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	$29,100	14,459	gallons	
Diesel Fuel	$43,203	22,527	gallons	
Fuel Oil	$23,393	8,936	gallons	
Natural Gas	$2,378	1,439	cubic feet	therms
Electricity	$48,436	258,362	kilowatts	
Coal			tons	

I, Thomas E. Dolin hereby certify that I am the Chief Fiscal Officer of the Town of New Scotland, and that the information provided in the annual financial report of the Town of New Scotland, for the fiscal year ended 12/31/2009, 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 Town of New Scotland, and adopted by me as my signature for use in conjunction with the filing of the Town of New Scotland's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of New Scotland's annual financial report for the fiscal year ended 12/31/2009 and filed by means of electronic data transmission.

Lisa Boehlke Name of Report Preparer if different than Chief Fiscal Officer	******** Personal Identification Number of Chief Fiscal Officer	Thomas E. Dolin Name
(518) 439-4889 Telephone Number	Supervisor Title	2029 New Scotland Rd.,Slingerland, Official Address
	(518) 439-4889 Office Telephone Number	4/30/2010 Date

Thomas E. Dolin

April 30, 2010