

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Portville  
County of Cattaraugus  
For the Fiscal Year Ended 12/31/2009

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AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*
  
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

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

TOWN OF Portville

\*\*\* 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
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SL) LIGHTING
- (SS) SEWER
- (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.

\*\*\* 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 Portville  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash	219,052	A200	169,124
<b>TOTAL Cash</b>	<b>219,052</b>		<b>169,124</b>
<b>TOTAL Assets</b>	<b>219,052</b>		<b>169,124</b>

TOWN OF Portville  
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(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Fund Equity</b>			
Unreserved Fund Balance Unappropriated	219,052	A911	169,124
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>219,052</b>		<b>169,124</b>
<b>TOTAL Fund Equity</b>	<b>219,052</b>		<b>169,124</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>219,052</b>		<b>169,124</b>

TOWN OF Portville  
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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	194,647	A1001	44,875
<b>TOTAL Real Property Taxes</b>	<b>194,647</b>		<b>44,875</b>
Interest & Penalties On Real Prop Taxes	4,893	A1090	5,961
<b>TOTAL Real Property Tax Items</b>	<b>4,893</b>		<b>5,961</b>
Franchises	20,087	A1170	20,166
<b>TOTAL Non Property Tax Items</b>	<b>20,087</b>		<b>20,166</b>
Clerk Fees	12,381	A1255	7,051
Public Pound Charges, Dog Control Fees	3	A1550	
<b>TOTAL Departmental Income</b>	<b>12,384</b>		<b>7,051</b>
Misc Revenue, Other Govts	2,551	A2389	952
<b>TOTAL Intergovernmental Charges</b>	<b>2,551</b>		<b>952</b>
Interest And Earnings	3,531	A2401	306
<b>TOTAL Use of Money And Property</b>	<b>3,531</b>		<b>306</b>
Dog Licenses	560	A2544	
<b>TOTAL Licenses And Permits</b>	<b>560</b>		<b>0</b>
Fines And Forfeited Bail	51,449	A2610	
<b>TOTAL Fines And Forfeitures</b>	<b>51,449</b>		<b>0</b>
Unclassified (specify)	351	A2770	398
<b>TOTAL Miscellaneous Local Sources</b>	<b>351</b>		<b>398</b>
St Aid, Revenue Sharing	54,042	A3001	54,042
St Aid, Mortgage Tax	35,242	A3005	28,068
St Aid, Real Property Tax Administration	9,885	A3040	
<b>TOTAL State Aid</b>	<b>99,169</b>		<b>82,110</b>
<b>TOTAL Revenues</b>	<b>389,621</b>		<b>161,819</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>389,621</b>		<b>161,819</b>

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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Legislative Board, Pers Serv	5,388	A10101	5,424
Legislative Board, Contr Expend		A10104	818
<b>TOTAL Legislative Board</b>	<b>5,388</b>		<b>6,242</b>
Municipal Court, Pers Serv	19,813	A11101	10,699
Municipal Court, Equip & Cap Outlay	673	A11102	
Municipal Court, Contr Expend	39,288	A11104	
<b>TOTAL Municipal Court</b>	<b>59,774</b>		<b>10,699</b>
Supervisor,pers Serv	7,200	A12201	9,434
Supervisor,contr Expend	470	A12204	
<b>TOTAL Supervisor</b>	<b>7,670</b>		<b>9,434</b>
Dir of Finance, Contr Expend	12,340	A13104	12,680
<b>TOTAL Dir of Finance</b>	<b>12,340</b>		<b>12,680</b>
Tax Collection,pers Serv	49	A13301	
Tax Collection,contr Expend	3,274	A13304	3,730
<b>TOTAL Tax Collection</b>	<b>3,323</b>		<b>3,730</b>
Assessment, Pers Serv	28,423	A13551	30,713
Assessment, Contr Expend	3,915	A13554	
<b>TOTAL Assessment</b>	<b>32,338</b>		<b>30,713</b>
Clerk,pers Serv	22,919	A14101	18,222
Clerk,contr Expend	4,998	A14104	
<b>TOTAL Clerk</b>	<b>27,917</b>		<b>18,222</b>
Law, Contr Expend	12,994	A14204	5,345
<b>TOTAL Law</b>	<b>12,994</b>		<b>5,345</b>
Personnel, Pers Serv		A14301	
<b>TOTAL Personnel</b>	<b>0</b>		<b>0</b>
Elections, Contr Expend		A14504	
<b>TOTAL Elections</b>	<b>0</b>		<b>0</b>
Records Mgmt, PerS. SerV.	135	A14601	
Records Mgmt, Contr Expend	968	A14604	1,578
<b>TOTAL Records Mgmt</b>	<b>1,103</b>		<b>1,578</b>
Buildings, Pers Serv	800	A16201	
Buildings, Equip & Cap Outlay	3,011	A16202	
Buildings, Contr Expend	19,714	A16204	13,258
<b>TOTAL Buildings</b>	<b>23,525</b>		<b>13,258</b>
Central Data Process, Contr Expend	1,987	A16804	8,427
<b>TOTAL Central Data Process</b>	<b>1,987</b>		<b>8,427</b>
Unallocated Insurance, Contr Expend	13,006	A19104	11,050
<b>TOTAL Unallocated Insurance</b>	<b>13,006</b>		<b>11,050</b>
Municipal Assn Dues, Contr Expend	90	A19204	1,615
<b>TOTAL Municipal Assn Dues</b>	<b>90</b>		<b>1,615</b>
Other Gen Govt Support, Contr Expend		A19894	1,650
<b>TOTAL Other Gen Govt Support</b>	<b>0</b>		<b>1,650</b>
<b>TOTAL General Government Support</b>	<b>201,456</b>		<b>134,642</b>

TOWN OF Portville  
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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Other Education, Contr Expend		A29894	622
<b>TOTAL Other Education</b>	<b>0</b>		<b>622</b>
<b>TOTAL Education</b>	<b>0</b>		<b>622</b>
Traffic Control, Contr Expen	311	A33104	
<b>TOTAL Traffic Control</b>	<b>311</b>		<b>0</b>
Fire, Contr Expend		A34104	
<b>TOTAL Fire</b>	<b>0</b>		<b>0</b>
Control of Animals, Pers Serv	3,805	A35101	4,295
Control of Animals, Contr Expend	2,785	A35104	1,152
<b>TOTAL Control of Animals</b>	<b>6,590</b>		<b>5,446</b>
<b>TOTAL Public Safety</b>	<b>6,902</b>		<b>5,446</b>
Insect Control, Contr Expend	4,296	A40684	4,296
<b>TOTAL Insect Control</b>	<b>4,296</b>		<b>4,296</b>
<b>TOTAL Health</b>	<b>4,296</b>		<b>4,296</b>
Street Admin, Pers Serv	41,496	A50101	43,208
Street Admin, Contr Expend		A50104	
<b>TOTAL Street Admin</b>	<b>41,496</b>		<b>43,208</b>
Street Lighting, Contr Expend		A51824	2,672
<b>TOTAL Street Lighting</b>	<b>0</b>		<b>2,672</b>
<b>TOTAL Transportation</b>	<b>41,496</b>		<b>45,880</b>
Parks, Contr Expend	73	A71104	
<b>TOTAL Parks</b>	<b>73</b>		<b>0</b>
Historian, Pers Serv	275	A75101	286
Historian, Contr Expend	20	A75104	
<b>TOTAL Historian</b>	<b>295</b>		<b>286</b>
<b>TOTAL Culture And Recreation</b>	<b>368</b>		<b>286</b>
Cemetery, Contr Expend	5,000	A88104	
<b>TOTAL Cemetery</b>	<b>5,000</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>5,000</b>		<b>0</b>
State Retirement System	6,859	A90108	6,486
Social Security, Employer Cont	9,224	A90308	9,344
Disability Insurance, Empl Bnfts	45	A90558	202
Hospital & Medical (dental) Ins, Empl Bnft	7,418	A90608	
<b>TOTAL Employee Benefits</b>	<b>23,547</b>		<b>16,033</b>
Debt Principal, Bond Anticipation Notes	40,000	A97306	
<b>TOTAL Debt Principal</b>	<b>40,000</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	1,800	A97307	
<b>TOTAL Debt Interest</b>	<b>1,800</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>324,865</b>		<b>207,205</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>324,865</b>		<b>207,205</b>

TOWN OF Portville  
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For the Fiscal Year Ending 2009

(A) GENERAL

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>	<b>154,296</b>	<b>A8021</b>	<b>219,052</b>
Prior Period Adj - Decrease In Fund Equity		A8015	4,542
<b>Restated Fund Equity - Beg of Year</b>	<b>154,296</b>	<b>A8022</b>	<b>214,511</b>
ADD - REVENUES AND OTHER SOURCES	389,621		161,819
DEDUCT - EXPENDITURES AND OTHER USES	324,865		207,205
<b>Fund Equity-End of Year</b>	<b>219,052</b>	<b>A8029</b>	<b>169,124</b>

TOWN OF Portville  
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(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	44,876	A1049N	61,661
Est Rev - Real Property Tax Items	5,102	A1099N	6,000
Est Rev - Non Property Tax Items	4,000	A1199N	15,000
Est Rev - Use of Money And Property	7,479	A2499N	1,466
Est Rev - Licenses And Permits	15,600	A2599N	8,400
Est Rev - State Aid	13,600	A3099N	64,000
<b>TOTAL Estimated Revenues</b>	<b>90,657</b>		<b>156,527</b>
Appropriated Fund Balance	130,563	A599N	75,000
<b>TOTAL Estimated Other Sources</b>	<b>130,563</b>		<b>75,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>221,220</b>		<b>231,527</b>

TOWN OF Portville  
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(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
<b>Appropriations</b>			
App - General Government Support	141,947	A1999N	162,446
App - Education	3,740	A2999N	0
App - Public Safety	12,334	A3999N	4,872
App - Health	4,300	A4999N	4,300
App - Transportation	45,368	A5999N	43,208
App - Culture And Recreation	286	A7999N	286
App - Employee Benefits	13,245	A9199N	16,415
<b>TOTAL Appropriations</b>	<b>221,220</b>		<b>231,527</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>221,220</b>		<b>231,527</b>

TOWN OF Portville  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash In Time Deposits	30,821	B201	148,415
<b>TOTAL Cash</b>	<b>30,821</b>		<b>148,415</b>
Due From Other Funds		B391	19,943
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>19,943</b>
<b>TOTAL Assets</b>	<b>30,821</b>		<b>168,359</b>

TOWN OF Portville  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Fund Equity</b>			
Unreserved Fund Balance Unappropriated	30,821	B911	168,359
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>30,821</b>		<b>168,359</b>
<b>TOTAL Fund Equity</b>	<b>30,821</b>		<b>168,359</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>30,821</b>		<b>168,359</b>

TOWN OF Portville  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	13,940	B1001	164,390
<b>TOTAL Real Property Taxes</b>	<b>13,940</b>		<b>164,390</b>
Misc Revenue, Other Govts	1,310	B2389	
<b>TOTAL Intergovernmental Charges</b>	<b>1,310</b>		<b>0</b>
Interest And Earnings	457	B2401	371
<b>TOTAL Use of Money And Property</b>	<b>457</b>		<b>371</b>
Forfeiture of Crime Proceeds		B2625	43,302
<b>TOTAL Fines And Forfeitures</b>	<b>0</b>		<b>43,302</b>
Refunds of Prior Year's Expenditures	95	B2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>95</b>		<b>0</b>
St Aid, State Revenue Sharing	16,675	B3001	135
<b>TOTAL State Aid</b>	<b>16,675</b>		<b>135</b>
<b>TOTAL Revenues</b>	<b>32,477</b>		<b>208,199</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>32,477</b>		<b>208,199</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Personnel, Pers Serv		B14301	46,360
<b>TOTAL Personnel</b>	<b>0</b>		<b>46,360</b>
Buildings, Contr Expend		B16204	1,174
<b>TOTAL Buildings</b>	<b>0</b>		<b>1,174</b>
Administration-Contractual	683	B17104	621
<b>TOTAL Administration-Contractual</b>	<b>683</b>		<b>621</b>
<b>TOTAL General Government Support</b>	<b>683</b>		<b>48,155</b>
Safety Inspection, Pers Serv	6,300	B36201	8,040
Safety Inspection, Contr Expend	1,289	B36204	
<b>TOTAL Safety Inspection</b>	<b>7,589</b>		<b>8,040</b>
<b>TOTAL Public Safety</b>	<b>7,589</b>		<b>8,040</b>
Street Lighting, Contr Expend	2,857	B51824	
<b>TOTAL Street Lighting</b>	<b>2,857</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>2,857</b>		<b>0</b>
Programs For Aging, Contr Expend		B67724	
<b>TOTAL Programs For Aging</b>	<b>0</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>0</b>		<b>0</b>
Zoning, Pers Serv	1,260	B80101	
Zoning, Contr Expend	1,034	B80104	
<b>TOTAL Zoning</b>	<b>2,294</b>		<b>0</b>
Environmental Control, Pers Serv	504	B80901	
<b>TOTAL Environmental Control</b>	<b>504</b>		<b>0</b>
Cemetery, Contr Expend		B88104	5,000
<b>TOTAL Cemetery</b>	<b>0</b>		<b>5,000</b>
<b>TOTAL Home And Community Services</b>	<b>2,798</b>		<b>5,000</b>
State Retirement, Empl Bnfts	432	B90108	1,193
Social Security , Empl Bnfts	330	B90308	1,543
<b>TOTAL Employee Benefits</b>	<b>762</b>		<b>2,737</b>
<b>TOTAL Expenditures</b>	<b>14,689</b>		<b>63,932</b>
Transfers, Other Funds		B99019	16,675
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>16,675</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>16,675</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>14,689</b>		<b>80,607</b>

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(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>13,033</b>	<b>B8021</b>	<b>30,821</b>
Prior Period Adj-Increase To Fund Equity		B8012	9,946
<b>Restated Fund Equity - Beg of Year</b>	<b>13,033</b>	<b>B8022</b>	<b>40,767</b>
ADD - REVENUES AND OTHER SOURCES	32,477		208,199
DEDUCT - EXPENDITURES AND OTHER USES	14,689		80,607
<b>Fund Equity - End of Year</b>	<b>30,821</b>	<b>B8029</b>	<b>168,359</b>

TOWN OF Portville  
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2009	EdpCode	2010
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	164,390	B1049N	139,184
Est Rev - Fines And Forfeitures	51,600	B2649N	36,000
<b>TOTAL Estimated Revenues</b>	<b>215,990</b>		<b>175,184</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>215,990</b>		<b>175,184</b>

TOWN OF Portville  
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2009	EdpCode	2010
<b>Appropriations</b>			
App - General Government Support	210,990	B1999N	170,184
App - Home And Community Services	5,000	B8999N	5,000
<b>TOTAL Appropriations</b>	<b>215,990</b>		<b>175,184</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>215,990</b>		<b>175,184</b>

TOWN OF Portville  
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash		CD200	15,589
<b>TOTAL Cash</b>	<b>0</b>		<b>15,589</b>
<b>TOTAL Assets</b>	<b>0</b>		<b>15,589</b>

TOWN OF Portville  
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Due To Other Funds		CD630	2,256
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>2,256</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>2,256</b>
Unreserved Fund Balance Unappropriated		CD911	13,334
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>0</b>		<b>13,334</b>
<b>TOTAL Fund Equity</b>	<b>0</b>		<b>13,334</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>0</b>		<b>15,589</b>

TOWN OF Portville  
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Interest And Earnings		CD2401	8
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>8</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>8</b>
Interfund Transfers		CD5031	16,675
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>16,675</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>16,675</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>16,683</b>

TOWN OF Portville  
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Administration-Equip&cap Outlay		CD17102	3,349
<b>TOTAL Administration-Equip&amp;cap Outlay</b>	<b>0</b>		<b>3,349</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>3,349</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>3,349</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>3,349</b>

TOWN OF Portville  
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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>		<b>CD8021</b>	
<b>Restated Fund Equity - Beg of Year</b>		<b>CD8022</b>	
ADD - REVENUES AND OTHER SOURCES			16,683
DEDUCT - EXPENDITURES AND OTHER USES			3,349
<b>Fund Equity-End of Year</b>		<b>CD8029</b>	<b>13,334</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash	97,855	DA200	5,872
<b>TOTAL Cash</b>	<b>97,855</b>		<b>5,872</b>
<b>TOTAL Assets</b>	<b>97,855</b>		<b>5,872</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Fund Equity</b>			
Unreserved Fund Balance Unappropriated	97,854	DA911	5,872
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>97,854</b>		<b>5,872</b>
<b>TOTAL Fund Equity</b>	<b>97,854</b>		<b>5,872</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>97,854</b>		<b>5,872</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	201,705	DA1001	
<b>TOTAL Real Property Taxes</b>	<b>201,705</b>		<b>0</b>
Interest And Earnings	1,239	DA2401	140
<b>TOTAL Use of Money And Property</b>	<b>1,239</b>		<b>140</b>
Sales of Equipment	3,250	DA2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3,250</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>206,194</b>		<b>140</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>206,194</b>		<b>140</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	8,257	DA19104	
<b>TOTAL Unallocated Insurance</b>	<b>8,257</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>8,257</b>		<b>0</b>
Street Admin, Contr Expend	487	DA50104	
<b>TOTAL Street Admin</b>	<b>487</b>		<b>0</b>
Maint of Streets, Contr Expend		DA51104	88,998
<b>TOTAL Maint of Streets</b>	<b>0</b>		<b>88,998</b>
Machinery, Pers Serv	8,194	DA51301	
Machinery, Equip & Cap Outlay	9,898	DA51302	
Machinery, Contr Expend	78,213	DA51304	3,137
<b>TOTAL Machinery</b>	<b>96,305</b>		<b>3,137</b>
Snow Removal, Pers Serv	45,883	DA51421	
Snow Removal, Contr Expend	25,256	DA51424	
<b>TOTAL Snow Removal</b>	<b>71,139</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>167,932</b>		<b>92,135</b>
Social Security , Empl Bnfts	9,008	DA90308	
<b>TOTAL Employee Benefits</b>	<b>9,008</b>		<b>0</b>
Debt Principal, Bond Anticipation Notes	20,000	DA97306	
<b>TOTAL Debt Principal</b>	<b>20,000</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	910	DA97307	
<b>TOTAL Debt Interest</b>	<b>910</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>206,107</b>		<b>92,135</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>206,107</b>		<b>92,135</b>

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(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>97,768</b>	<b>DA8021</b>	<b>97,854</b>
Prior Period Adj.- Increase In Fund Equity		DA8012	13
<b>Restated Fund Equity - Beg of Year</b>	<b>97,768</b>	<b>DA8022</b>	<b>97,867</b>
ADD - REVENUES AND OTHER SOURCES	206,194		140
DEDUCT - EXPENDITURES AND OTHER USES	206,107		92,135
<b>Fund Equity - End of Year</b>	<b>97,854</b>	<b>DA8029</b>	<b>5,872</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2009	EdpCode	2010
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	0	DA1049N	0
<b>TOTAL Estimated Revenues</b>	<b>0</b>		<b>0</b>
Appropriated Fund Balance	92,000	DA599N	5,869
<b>TOTAL Estimated Other Sources</b>	<b>92,000</b>		<b>5,869</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>92,000</b>		<b>5,869</b>

TOWN OF Portville  
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2009	EdpCode	2010
<b>Appropriations</b>			
App - Transportation	92,000	DA5999N	5,869
<b>TOTAL Appropriations</b>	<b>92,000</b>		<b>5,869</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>92,000</b>		<b>5,869</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash	46,894	DB200	44,148
<b>TOTAL Cash</b>	<b>46,894</b>		<b>44,148</b>
<b>TOTAL Assets</b>	<b>46,894</b>		<b>44,148</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Due To Other Funds		DB630	17,688
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>17,688</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>17,688</b>
Unreserved Fund Balance Unappropriated	46,894	DB911	26,460
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>46,894</b>		<b>26,460</b>
<b>TOTAL Fund Equity</b>	<b>46,894</b>		<b>26,460</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>46,894</b>		<b>44,148</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	187,518	DB1001	300,733
<b>TOTAL Real Property Taxes</b>	<b>187,518</b>		<b>300,733</b>
Interest And Earnings	1,087	DB2401	310
<b>TOTAL Use of Money And Property</b>	<b>1,087</b>		<b>310</b>
Sales of Scrap & Excess Materials	3,157	DB2650	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3,157</b>		<b>0</b>
St Aid, Consolidated Highway Aid	75,281	DB3501	75,278
<b>TOTAL State Aid</b>	<b>75,281</b>		<b>75,278</b>
<b>TOTAL Revenues</b>	<b>267,043</b>		<b>376,321</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>267,043</b>		<b>376,321</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Administration-Contractual	800	DB17104	230
<b>TOTAL Administration-Contractual</b>	<b>800</b>		<b>230</b>
Unallocated Insurance, Contr Expend		DB19104	10,914
<b>TOTAL Unallocated Insurance</b>	<b>0</b>		<b>10,914</b>
<b>TOTAL General Government Support</b>	<b>800</b>		<b>11,144</b>
Street Admin, Contr Expend		DB50104	325
<b>TOTAL Street Admin</b>	<b>0</b>		<b>325</b>
Maint of Streets, Pers Serv	76,461	DB51101	145,989
Maint of Streets, Contr Expend	64,144	DB51104	66,075
<b>TOTAL Maint of Streets</b>	<b>140,605</b>		<b>212,064</b>
Improvements, Pers Serv	10,096	DB51121	
Perm Improve Highway, Contr Expend	75,574	DB51124	
<b>TOTAL Perm Improve Highway</b>	<b>85,670</b>		<b>0</b>
Machinery, Equip & Cap Outlay		DB51302	
Machinery, Contr Expend		DB51304	90,143
<b>TOTAL Machinery</b>	<b>0</b>		<b>90,143</b>
Garage, Contr Expend		DB51324	7,308
<b>TOTAL Garage</b>	<b>0</b>		<b>7,308</b>
Snow Removal, Contr Expend		DB51424	8,721
<b>TOTAL Snow Removal</b>	<b>0</b>		<b>8,721</b>
<b>TOTAL Transportation</b>	<b>226,274</b>		<b>318,561</b>
State Retirement, Empl Bnfts	7,014	DB90108	7,857
Social Security, Empl Bnfts	11,896	DB90308	10,546
Disability Insurance, Empl Bnfts		DB90558	
Hospital & Medical (dental) Ins, Empl Bnft	14,133	DB90608	42,840
Other Employee Benefits (spec)	1,541	DB90898	
<b>TOTAL Employee Benefits</b>	<b>34,584</b>		<b>61,244</b>
<b>TOTAL Expenditures</b>	<b>261,659</b>		<b>390,949</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>261,659</b>		<b>390,949</b>

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(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>36,476</b>	<b>DB8021</b>	<b>46,894</b>
Prior Period Adj.- Increase In Fund Equity	5,034	DB8012	
Prior Period Adj - Decrease In Fund Equity		DB8015	5,806
<b>Restated Fund Equity - Beg of Year</b>	<b>41,510</b>	<b>DB8022</b>	<b>41,088</b>
ADD - REVENUES AND OTHER SOURCES	267,043		376,321
DEDUCT - EXPENDITURES AND OTHER USES	261,659		390,949
<b>Fund Equity - End of Year</b>	<b>46,894</b>	<b>DB8029</b>	<b>26,460</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2009	EdpCode	2010
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	300,733	DB1049N	309,154
Est Rev - State Aid	52,500	DB3099N	75,000
<b>TOTAL Estimated Revenues</b>	<b>353,233</b>		<b>384,154</b>
Appropriated Fund Balance		DB599N	44,089
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>44,089</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>353,233</b>		<b>428,243</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2009	EdpCode	2010
<b>Appropriations</b>			
App - Transportation	305,634	DB5999N	383,413
App - Employee Benefits	37,024	DB9199N	34,255
<b>TOTAL Appropriations</b>	<b>342,658</b>		<b>417,668</b>
Other Budgetary Purposes	10,575	DB962N	10,575
<b>TOTAL Other Uses</b>	<b>10,575</b>		<b>10,575</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>353,233</b>		<b>428,243</b>

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Balance Sheet

Code Description	2008	EdpCode	2009
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Balance Sheet

Code Description	2008	EdpCode	2009
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
<b>Other Sources</b>			
Bans Redeemed From Appropriations	60,000	H5731	
<b>TOTAL Proceeds of Obligations</b>	<b>60,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>60,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>60,000</b>		<b>0</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Debt Principal, Bond Anticipation Notes		H97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>0</b>

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>-60,000</b>	<b>H8021</b>	
Prior Period Adj.- Increase In Fund Equity		H8012	
<b>Restated Fund Equity - Beg of Year</b>	<b>-60,000</b>	<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES	60,000		
DEDUCT - EXPENDITURES AND OTHER USES			
<b>Fund Equity - End of Year</b>		<b>H8029</b>	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Land	5,000	K101	5,000
Buildings	168,029	K102	168,029
Machinery & Equipment	994,773	K104	994,773
<b>TOTAL Fixed Assets (net)</b>	<b>1,167,802</b>		<b>1,167,802</b>
<b>TOTAL Assets</b>	<b>1,167,802</b>		<b>1,167,802</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Fund Equity</b>			
Total Non-Current Govt Assets	1,167,802	K159	1,167,802
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>1,167,802</b>		<b>1,167,802</b>
<b>TOTAL Fund Equity</b>	<b>1,167,802</b>		<b>1,167,802</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>1,167,802</b>		<b>1,167,802</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash In Time Deposits	1,765	SL201	4,232
<b>TOTAL Cash</b>	<b>1,765</b>		<b>4,232</b>
<b>TOTAL Assets</b>	<b>1,765</b>		<b>4,232</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Fund Equity</b>			
Unreserved Fund Balance Unappropriated	1,764	SL911	4,233
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>1,764</b>		<b>4,233</b>
<b>TOTAL Fund Equity</b>	<b>1,764</b>		<b>4,233</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>1,764</b>		<b>4,233</b>

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(SL) LIGHTING

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	6,600	SL1001	7,776
<b>TOTAL Real Property Taxes</b>	<b>6,600</b>		<b>7,776</b>
Interest And Earnings	1	SL2401	13
<b>TOTAL Use of Money And Property</b>	<b>1</b>		<b>13</b>
<b>TOTAL Revenues</b>	<b>6,601</b>		<b>7,789</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,601</b>		<b>7,789</b>

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(SL) LIGHTING

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Street Lighting, Contr Expend	5,627	SL51824	5,736
<b>TOTAL Street Lighting</b>	<b>5,627</b>		<b>5,736</b>
<b>TOTAL Transportation</b>	<b>5,627</b>		<b>5,736</b>
<b>TOTAL Expenditures</b>	<b>5,627</b>		<b>5,736</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>5,627</b>		<b>5,736</b>

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(SL) LIGHTING

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>790</b>	<b>SL8021</b>	<b>1,764</b>
Prior Period Adj - Increase In Fund Equity		SL8012	416
<b>Restated Fund Equity - Beg of Year</b>	<b>790</b>	<b>SL8022</b>	<b>2,180</b>
ADD - REVENUES AND OTHER SOURCES	6,601		7,789
DEDUCT - EXPENDITURES AND OTHER USES	5,627		5,736
<b>Fund Equity - End of Year</b>	<b>1,764</b>	<b>SL8029</b>	<b>4,232</b>

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(SS) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash	19,245	SS200	27,322
<b>TOTAL Cash</b>	<b>19,245</b>		<b>27,322</b>
Sewer Rents Receivable	1,404	SS360	2,690
<b>TOTAL Other Receivables (net)</b>	<b>1,404</b>		<b>2,690</b>
<b>TOTAL Assets</b>	<b>20,650</b>		<b>30,012</b>

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(SS) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Fund Equity</b>			
Unreserved Fund Balance Unappropriated	20,650	SS911	30,012
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>20,650</b>		<b>30,012</b>
<b>TOTAL Fund Equity</b>	<b>20,650</b>		<b>30,012</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>20,650</b>		<b>30,012</b>

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(SS) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	9,338	SS1001	9,338
<b>TOTAL Real Property Taxes</b>	<b>9,338</b>		<b>9,338</b>
Sewer Rents	614	SS2120	493
Sewer Charges	6,783	SS2122	8,800
Interest & Penalties On Sewer Accts	9	SS2128	
<b>TOTAL Departmental Income</b>	<b>7,405</b>		<b>9,293</b>
Interest And Earnings	338	SS2401	69
<b>TOTAL Use of Money And Property</b>	<b>338</b>		<b>69</b>
<b>TOTAL Revenues</b>	<b>17,082</b>		<b>18,700</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>17,082</b>		<b>18,700</b>

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(SS) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Sewage Treat Disp, Contr Expend		SS81304	
<b>TOTAL Sewage Treat Disp</b>	<b>0</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>0</b>
Debt Principal, Serial Bonds	9,338	SS97106	9,338
<b>TOTAL Debt Principal</b>	<b>9,338</b>		<b>9,338</b>
<b>TOTAL Expenditures</b>	<b>9,338</b>		<b>9,338</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>9,338</b>		<b>9,338</b>

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(SS) SEWER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>	<b>9,886</b>	<b>SS8021</b>	<b>20,650</b>
Prior Period Adj-Increase To Fund Equity	3,020	SS8012	
<b>Restated Fund Equity - Beg of Year</b>	<b>12,906</b>	<b>SS8022</b>	<b>20,650</b>
ADD - REVENUES AND OTHER SOURCES	17,082		18,700
DEDUCT - EXPENDITURES AND OTHER USES	9,338		9,338
<b>Fund Equity-End of Year</b>	<b>20,650</b>	<b>SS8029</b>	<b>30,012</b>

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(SS) SEWER

Budget Summary

Code Description	2009	EdpCode	2010
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	9,338	SS1049N	9,338
Est Rev - Real Property Tax Items		SS1099N	2,167
Est Rev-Miscellaneous Local Sources	9,240	SS2799N	9,240
<b>TOTAL Estimated Revenues</b>	<b>18,578</b>		<b>20,745</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>18,578</b>		<b>20,745</b>

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(SS) SEWER

Budget Summary

Code Description	2009	EdpCode	2010
<b>Appropriations</b>			
App - Home And Community Services	9,240	SS8999N	11,407
App - Debt Service	9,338	SS9899N	9,338
<b>TOTAL Appropriations</b>	<b>18,578</b>		<b>20,745</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>18,578</b>		<b>20,745</b>

TOWN OF Portville  
Annual Update Document  
For the Fiscal Year Ending 2009

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash		TA200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Due From Other Funds		TA391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>0</b>		<b>0</b>

TOWN OF Portville  
Annual Update Document  
For the Fiscal Year Ending 2009

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Consolidated Payroll		TA10	
Deferred Compensation		TA17	
State Retirement		TA18	
Nys Income Tax		TA21	
Federal Income Tax		TA22	
Social Security Tax		TA26	
<b>TOTAL Agency Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>0</b>		<b>0</b>

TOWN OF Portville  
Annual Update Document  
For the Fiscal Year Ending 2009

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Total Non-Current Govt Liabilities	112,046	W129	102,708
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>112,046</b>		<b>102,708</b>
<b>TOTAL Assets</b>	<b>112,046</b>		<b>102,708</b>

TOWN OF Portville  
Annual Update Document  
For the Fiscal Year Ending 2009

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
<b>General Long Term Debt</b>			
Bonds Payable	112,046	W628	102,708
<b>TOTAL Bond And Long Term Liabilities</b>	<b>112,046</b>		<b>102,708</b>
<b>TOTAL Liabilities</b>	<b>112,046</b>		<b>102,708</b>
<b>TOTAL General Long Term Debt</b>	<b>112,046</b>		<b>102,708</b>

TOWN OF Portville  
Financial Comments  
For the Fiscal Year Ending 2009

(A) GENERAL

Adjustment Reason

Account Code A8015 To adjust beginning fund equity to match net assets of fund cash accounts

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 To adjust beginning fund equity to match beginning net assets in fund cash accounts

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 To adjust beginning fund equity to match actual amount of net assets in fund cash accounts

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 To adjust beginning fund equity to actual net assets in fund cash accounts

(SL) LIGHTING

Adjustment Reason

Account Code SL8012 To adjust beginning fund equity to match actual amount of net assets in fund cash accounts

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 k

TOWN OF Portville  
Statement of Indebtedness  
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2005000003	EDPCODE	Amount
Month and Year of Issue		7/1/2001
Purpose of Issue		Hollow Sewer Service
Current Interest Rate		.0000
Outstanding Beginning of Year	2P18671	112,046
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	9,338
Outstanding End of the Fiscal Year	2P18677	102,708
Final Maturity Date		7/1/2020

Total Bond		Amount
Outstanding Beginning of Year		112,046
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		9,338
Outstanding End of Year		102,708

0

TOWN OF Portville  
Statement of Indebtedness  
For the Fiscal Year Ending 2009

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2009000001	EDPCODE	Amount
Month and Year of Issue		
Purpose of Issue		
Current Interest Rate		
Outstanding Beginning of Year	2P18761	
Prior Year Adjustment		
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	
Outstanding End of the Fiscal Year	2P18767	
Final Maturity Date		

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

TOWN OF Portville  
Statement of Indebtedness  
For the Fiscal Year Ending 2009

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2009000002	EDPCODE	Amount
Month and Year of Issue		
Purpose of Issue		
Current Interest Rate		
Outstanding Beginning of Year	2P18771	
Prior Year Adjustment		
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	
Outstanding End of the Fiscal Year	2P18777	
Final Maturity Date		

Total Bond		Amount
Outstanding Beginning of Year		0
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		0
Outstanding End of Year		0

0

\*\*\*\*\*  
\*\*\*\*\*

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

Total Bond		Amount
Outstanding Beginning of Year		112,046
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		9,338
Outstanding End of Year		102,708

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

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$419,702.63
Time Deposits	9Z2021	
Total		\$419,702.63
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$169,702.63
Total		\$419,702.63
 <b>INVESTMENTS:</b>		
- 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 Portville  
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
****-0001	\$40	\$0	\$0	\$40
****-0008	\$80,526	\$0	\$0	\$80,526
****-0009	\$117,496	\$0	\$0	\$117,496
****-0010	\$0	\$0	\$0	\$0
****-0011	\$0	\$0	\$0	\$0
****-0012	\$75,766	\$0	\$0	\$75,766
****-0013	\$30,919	\$0	\$0	\$30,919
****-0014	\$5,872	\$0	\$0	\$5,872
****-0015	\$44,108	\$0	\$0	\$44,108
****-0016	\$653	\$0	\$0	\$653
****-0017	\$2,789	\$0	\$0	\$2,789
****-0018	\$8	\$0	\$0	\$8
****-0019	\$11,235	\$0	\$0	\$11,235
****-0020	\$285	\$0	\$0	\$285
****-0021	\$506	\$0	\$0	\$506
****-0022	\$16,061	\$0	\$0	\$16,061
****-0023	\$15,589	\$0	\$0	\$15,589
****-1167	\$0	\$0	\$0	\$0
****-8290	\$135	\$0	\$0	\$135
****-8022	\$18	\$0	\$0	\$18
****-5928	\$18,332	\$0	\$9,639	\$8,693
****-5910	\$12,386	\$0	\$8,708	\$3,679
****-2604	\$138	\$0	\$0	\$138

Total Adjusted Bank Balance	\$414,516
Petty Cash	\$0.00
Adjustments	\$0.00
Total Cash	9ZCASH * <u>\$414,516</u>
Total Cash Balance All Funds	9ZCASHB * \$414,703

\* Must be equal

TOWN OF Portville  
Local Government Questionnaire  
For the Fiscal Year Ending 2009

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

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

<b>Total Full Time Employees:</b>		5			
<b>Total Part Time Employees:</b>		14			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$15,537.00	5	1	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$21,541.64	5	14	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$202.36	1		
90608	Hospital and Medical (Dental) Insurance	\$42,840.14	5		1
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$80,121.14</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$80,013.10</b>			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,626		gallons	
Diesel Fuel	\$14,574		gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$2,729		cubic feet	
Electricity	\$12,180		kilowatts	
Coal	\$		tons	

CERTIFICATION OF CHIEF FISCAL OFFICER

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

Edward J. Bysiek, CPA  
Name of Report Preparer if different than Chief Fiscal Officer

Harry W. Keeley  
Name

(716) 933-6658  
Telephone Number

Town Supervisor  
Title

1102 Olean-Portville Rd.  
Official Address

01/21/2010  
Date of Certification

(716) 933-6658  
Official Telephone Number