

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Westville
County of Franklin
For the Fiscal Year Ended 12/31/2011

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 Westville

*** 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 2010 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2011:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2010 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2011

(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	6,167	A200	3,726
Cash In Time Deposits	35,171	A201	36,947
TOTAL Cash	41,338		40,673
Due From Other Funds	46,488	A391	46,708
TOTAL Due From Other Funds	46,488		46,708
Prepaid Expenses	6,073	A480	7,010
TOTAL Prepaid Expenses	6,073		7,010
TOTAL Assets	93,899		94,390

TOWN OF Westville
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(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Accounts Payable	2,245	A600	3,328
TOTAL Accounts Payable	2,245		3,328
Overpayments & Clearing Account	1,145	A690	
TOTAL Other Liabilities	1,145		0
Due To Other Funds	6,968	A630	6,968
TOTAL Due To Other Funds	6,968		6,968
Due To Other Governments	171	A631	171
TOTAL Due To Other Governments	171		171
TOTAL Liabilities	10,529		10,467
Unreserved Fund Balance Appropriated Additional Description 311	30,000	A910	
TOTAL Assigned Fund Balance	30,000		0
Unreserved Fund Balance Unappropriated	53,370	A911	
Unassigned Fund Balance		A917	83,923
TOTAL Unassigned Fund Balance	53,370		83,923
TOTAL Fund Equity	83,370		83,923
TOTAL Liabilities And Fund Equity	93,899		94,390

TOWN OF Westville
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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	138,431	A1001	143,986
TOTAL Real Property Taxes	138,431		143,986
Other Payments In Lieu of Taxes	60	A1081	
Interest & Penalties On Real Prop Taxes	1,921	A1090	1,614
TOTAL Real Property Tax Items	1,981		1,614
Clerk Fees	609	A1255	1,510
Refuse & Garbage Charges	19,990	A2130	21,418
Sale of Cemetery Lots	1,400	A2190	200
TOTAL Departmental Income	22,000		23,128
Interest And Earnings	178	A2401	64
Rental of Real Property	10,200	A2410	10,200
TOTAL Use of Money And Property	10,378		10,264
Dog Licenses	1,258	A2544	970
Building And Alteration Permits	2,619	A2555	2,444
TOTAL Licenses And Permits	3,877		3,414
Fines And Forfeited Bail	7,366	A2610	7,099
Fines & Pen-Dog Cases	275	A2611	200
TOTAL Fines And Forfeitures	7,641		7,299
St Aid, Revenue Sharing	18,599	A3001	18,227
St Aid, Mortgage Tax	10,797	A3005	9,868
St Aid-Capital Projects	3,615	A3097	
TOTAL State Aid	33,010		28,095
TOTAL Revenues	217,318		217,800
TOTAL Detail Revenues And Other Sources	217,318		217,800

TOWN OF Westville
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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Legislative Board, Pers Serv	6,800	A10101	6,800
Legislative Board, Contr Expend	150	A10104	
TOTAL Legislative Board	6,950		6,800
Municipal Court, Pers Serv	6,200	A11101	6,200
Municipal Court, Equip & Cap Outlay	410	A11102	
Municipal Court, Contr Expend	7,955	A11104	3,853
TOTAL Municipal Court	14,565		10,053
Supervisor,pers Serv	7,500	A12201	7,500
Supervisor,contr Expend	1,497	A12204	1,154
TOTAL Supervisor	8,997		8,654
Comptroller, Contr Expend	6,371	A13154	5,748
TOTAL Comptroller	6,371		5,748
Tax Collection,pers Serv	3,000	A13301	3,000
Tax Collection,contr Expend	171	A13304	921
TOTAL Tax Collection	3,171		3,921
Budget, Contr Expend	300	A13404	300
TOTAL Budget	300		300
Assessment, Pers Serv	12,100	A13551	12,100
Assessment, Contr Expend	2,160	A13554	1,519
TOTAL Assessment	14,260		13,619
Clerk,pers Serv	5,800	A14101	5,800
Clerk,contr Expend	3,683	A14104	2,700
TOTAL Clerk	9,483		8,500
Law, Contr Expend	1,787	A14204	325
TOTAL Law	1,787		325
Buildings, Contr Expend	6,077	A16204	4,716
TOTAL Buildings	6,077		4,716
Central Print & Mail,contr Expend	66	A16704	81
TOTAL Central Print & Mail	66		81
Unallocated Insurance, Contr Expend	12,913	A19104	12,999
TOTAL Unallocated Insurance	12,913		12,999
Municipal Assn Dues, Contr Expend	500	A19204	500
TOTAL Municipal Assn Dues	500		500
TOTAL General Government Support	85,439		76,216
Public Safety Comm Sys, Contr Expend	75	A30204	17
TOTAL Public Safety Comm Sys	75		17
Traffic Control, Contr Expen	593	A33104	989
TOTAL Traffic Control	593		989
Control of Animals, Pers Serv	2,004	A35101	2,300
Control of Animals, Contr Expend	1,409	A35104	1,584
TOTAL Control of Animals	3,413		3,884
Examining Boards, Contr Expend	300	A36104	300
TOTAL Examining Boards	300		300
Safety Inspection, Pers Serv	6,204	A36201	6,200

TOWN OF Westville
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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Safety Inspection, Contr Expend	2,165	A36204	2,082
TOTAL Safety Inspection	8,369		8,282
Misc Public Safety, Contr Expend	300	A39894	500
TOTAL Misc Public Safety	300		500
TOTAL Public Safety	13,050		13,972
Public Health, Contr Expend	200	A40104	200
TOTAL Public Health	200		200
Registrar of Vital Statistics, Pers Serv	200	A40201	200
TOTAL Registrar of Vital Statistics	200		200
TOTAL Health	400		400
Street Admin, Pers Serv	38,300	A50101	39,292
Street Admin, Contr Expend	440	A50104	414
TOTAL Street Admin	38,740		39,707
Garage, Contr Expend	10,451	A51324	11,640
TOTAL Garage	10,451		11,640
TOTAL Transportation	49,192		51,346
Programs For Aging, Contr Expend	4,500	A67724	5,500
TOTAL Programs For Aging	4,500		5,500
TOTAL Economic Assistance And Opportunity	4,500		5,500
Parks, Equip & Cap Outlay	8,237	A71102	896
Parks, Contr Expend	781	A71104	737
TOTAL Parks	9,018		1,633
Youth Prog, Contr Expend	2,400	A73104	2,500
TOTAL Youth Prog	2,400		2,500
Historian, Contr Expend	2,425	A75104	2,450
TOTAL Historian	2,425		2,450
TOTAL Culture And Recreation	13,843		6,583
Planning, Contr Expend	728	A80204	550
TOTAL Planning	728		550
Landfill Clos-Post Clos,contr Exp	2,596	A81614	1,933
TOTAL Landfill Clos-Post Clos	2,596		1,933
Clearance, Demo, Rehab, Contr Expend	6,404	A86664	4,000
TOTAL Clearance	6,404		4,000
Cemetery, Contr Expend	5,100	A88104	6,700
TOTAL Cemetery	5,100		6,700
TOTAL Home And Community Services	14,828		13,183
State Retirement System	15,491	A90108	20,272
Social Security, Employer Cont	6,726	A90308	6,823
Worker's Compensation, Empl Bnfts	3,025	A90408	1,374
Hospital & Medical (dental) Ins, Empl Bnft	18,593	A90608	21,577
TOTAL Employee Benefits	43,835		50,047
TOTAL Expenditures	225,087		217,247
TOTAL Detail Expenditures And Other Uses	225,087		217,247

TOWN OF Westville
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(A) GENERAL

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	91,139	A8021	83,390
Prior Period Adj - Decrease In Fund Equity	-20	A8015	20
Restated Fund Equity - Beg of Year	91,159	A8022	83,370
ADD - REVENUES AND OTHER SOURCES	217,318		217,800
DEDUCT - EXPENDITURES AND OTHER USES	225,087		217,247
Fund Equity-End of Year	83,390	A8029	83,933

TOWN OF Westville
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(A) GENERAL

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Real Property Taxes	143,986	A1049N	156,976
Est Rev - Real Property Tax Items	2,080	A1099N	2,040
Est Rev - Departmental Income	19,000	A1299N	19,000
Est Rev - Use of Money And Property	1,000	A2499N	500
Est Rev - Licenses And Permits	2,000	A2599N	2,400
Est Rev - Fines And Forfeitures	6,300	A2649N	4,300
Est Rev - Miscellaneous Local Sources	10,200	A2799N	10,200
Est Rev - State Aid	23,500	A3099N	26,500
TOTAL Estimated Revenues	208,066		221,916
Appropriated Fund Balance	30,000	A599N	30,000
TOTAL Estimated Other Sources	30,000		30,000
TOTAL Estimated Revenues And Other Sources	238,066		251,916

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(A) GENERAL

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - General Government Support	99,873	A1999N	106,946
App - Public Safety	14,800	A3999N	14,800
App - Health	400	A4999N	400
App - Transportation	45,000	A5999N	50,170
App - Economic Assistance And Opportunity	4,500	A6999N	4,500
App - Culture And Recreation	9,950	A7999N	7,950
App - Home And Community Services	17,050	A8999N	15,050
App - Employee Benefits	46,493	A9199N	52,100
TOTAL Appropriations	238,066		251,916
TOTAL Appropriations And Other Uses	238,066		251,916

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash		CD200	-2,500
TOTAL Cash	0		-2,500
TOTAL Assets	0		-2,500

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Overpayments & Clearing Account		CD690	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	0		0
Committed Fund Balance		CD913	-2,500
TOTAL Committed Fund Balance	0		-2,500
TOTAL Fund Equity	0		-2,500
TOTAL Liabilities And Fund Equity	0		-2,500

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Fed Aid, Community Development Act	72,729	CD4910	267,024
TOTAL Federal Aid	72,729		267,024
TOTAL Revenues	72,729		267,024
TOTAL Detail Revenues And Other Sources	72,729		267,024

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Rehab Loans & Grant, Contr Expend	27,626	CD86684	50,074
TOTAL Rehab Loans & Grant	27,626		50,074
Administration, Contr Expend	45,104	CD86864	219,450
TOTAL Administration	45,104		219,450
TOTAL Home And Community Services	72,729		269,524
TOTAL Expenditures	72,729		269,524
TOTAL Detail Expenditures And Other Uses	72,729		269,524

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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		CD8021	
ADD - REVENUES AND OTHER SOURCES	72,729		267,024
DEDUCT - EXPENDITURES AND OTHER USES	72,729		269,524
Fund Equity-End of Year		CD8029	-2,500

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	2,945	DA200	3,735
Cash In Time Deposits	143,853	DA201	150,090
TOTAL Cash	146,798		153,825
Due From Other Funds	7,418	DA391	7,503
TOTAL Due From Other Funds	7,418		7,503
Prepaid Expenses	7,375	DA480	8,224
TOTAL Prepaid Expenses	7,375		8,224
Cash Special Reserves	136,257	DA230	37,706
TOTAL Restricted Assets	136,257		37,706
TOTAL Assets	297,848		207,257

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Accounts Payable	2,976	DA600	2,941
TOTAL Accounts Payable	2,976		2,941
Due To Other Funds	45,561	DA630	45,921
TOTAL Due To Other Funds	45,561		45,921
Due To Other Governments	14	DA631	14
TOTAL Due To Other Governments	14		14
TOTAL Liabilities	48,551		48,876
Reserve For Highway Capital Projects	136,257	DA879	
TOTAL Restricted Fund Balance	136,257		0
Committed Fund Balance		DA913	37,706
TOTAL Committed Fund Balance	0		37,706
Unreserved Fund Balance Appropriated	30,311	DA910	
Assigned Unappropriated Fund Balance		DA915	120,675
TOTAL Assigned Fund Balance	30,311		120,675
Unreserved Fund Balance Unappropriated	82,729	DA911	
TOTAL Unassigned Fund Balance	82,729		0
TOTAL Fund Equity	249,297		158,381
TOTAL Liabilities And Fund Equity	297,848		207,257

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	177,840	DA1001	180,500
TOTAL Real Property Taxes	177,840		180,500
Snow Removal Services-Other Govts	56,066	DA2302	57,444
TOTAL Intergovernmental Charges	56,066		57,444
Interest And Earnings	643	DA2401	218
TOTAL Use of Money And Property	643		218
St Aid, Consolidated Highway Aid	58,192	DA3501	75,968
TOTAL State Aid	58,192		75,968
TOTAL Revenues	292,741		314,130
TOTAL Detail Revenues And Other Sources	292,741		314,130

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Maint of Streets, Pers Serv	15,780	DA51101	17,608
Maint of Streets, Contr Expend	18,604	DA51104	14,955
TOTAL Maint of Streets	34,383		32,563
Perm Improve Highway, Equip & Cap Outlay	58,682	DA51122	75,968
TOTAL Perm Improve Highway	58,682		75,968
Machinery, Pers Serv	11,892	DA51301	5,869
Machinery, Equip & Cap Outlay	2,667	DA51302	119,131
Machinery, Contr Expend	29,950	DA51304	25,058
TOTAL Machinery	44,508		150,059
Brush And Weeds, Pers Serv	6,859	DA51401	10,044
TOTAL Brush And Weeds	6,859		10,044
Snow Removal, Pers Serv	25,234	DA51421	18,662
Snow Removal, Equip & Cap Outlay		DA51422	
Snow Removal, Contr Expend	9,468	DA51424	16,373
TOTAL Snow Removal	34,702		35,035
Services Other Govts, Pers Serv	11,887	DA51481	16,328
Services Other Govts, Contr Expend	13,193	DA51484	20,861
TOTAL Services Other Govts	25,081		37,189
TOTAL Transportation	204,215		340,858
State Retirement, Empl Bnfts	16,727	DA90108	20,272
Social Security , Empl Bnfts	5,480	DA90308	5,184
Worker's Compensation, Empl Bnfts	3,022	DA90408	1,374
Hospital & Medical (dental) Ins, Empl Bnft	32,269	DA90608	37,358
TOTAL Employee Benefits	57,498		64,188
TOTAL Expenditures	261,712		405,046
TOTAL Detail Expenditures And Other Uses	261,712		405,046

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(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	218,269	DA8021	249,297
Prior Period Adj.- Increase In Fund Equity		DA8012	0
Restated Fund Equity - Beg of Year	218,269	DA8022	249,297
ADD - REVENUES AND OTHER SOURCES	292,741		314,130
DEDUCT - EXPENDITURES AND OTHER USES	261,712		405,046
Fund Equity - End of Year	249,297	DA8029	158,384

TOWN OF Westville
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Real Property Taxes	180,500	DA1049N	173,338
EsT. ReV. - Intergovernmental Charges	54,967	DA2399N	59,666
Est Rev - Use of Money And Property	1,000	DA2499N	500
Est Rev - State Aid	78,700	DA3099N	71,943
TOTAL Estimated Revenues	315,167		305,447
Appropriated Fund Balance	30,311	DA599N	39,149
TOTAL Estimated Other Sources	30,311		39,149
TOTAL Estimated Revenues And Other Sources	345,478		344,596

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - Transportation	260,288	DA5999N	253,531
App - Employee Benefits	65,190	DA9199N	71,065
TOTAL Appropriations	325,478		324,596
Other Budgetary Purposes	20,000	DA962N	20,000
TOTAL Other Uses	20,000		20,000
TOTAL Appropriations And Other Uses	345,478		344,596

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Balance Sheet

Code Description	2010	EdpCode	2011
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Balance Sheet

Code Description	2010	EdpCode	2011
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Results of Operation

Code Description	2010	EdpCode	2011
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Results of Operation

Code Description	2010	EdpCode	2011
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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	0	H8021	0
Fund Equity - End of Year	0	H8029	0

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Land	99,910	K101	99,910
Buildings	85,239	K102	85,239
Machinery & Equipment	739,926	K104	859,057
Infrastructure	58,579	K106	58,579
TOTAL Fixed Assets (net)	983,654		1,102,785
TOTAL Assets	983,654		1,102,785

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Total Non-Current Govt Assets	983,654	K159	1,102,785
TOTAL Investments in Non-Current Government Assets	983,654		1,102,785
TOTAL Fund Equity	983,654		1,102,785
TOTAL Liabilities And Fund Equity	983,654		1,102,785

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Balance Sheet

Code Description	2010	EdpCode	2011
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Balance Sheet

Code Description	2010	EdpCode	2011
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TOWN OF Westville
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	62,500	SF1001	64,000
TOTAL Real Property Taxes	62,500		64,000
TOTAL Revenues	62,500		64,000
TOTAL Detail Revenues And Other Sources	62,500		64,000

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Fire Protection, Contr Expend	62,500	SF34104	64,000
TOTAL Fire Protection	62,500		64,000
TOTAL Public Safety	62,500		64,000
TOTAL Expenditures	62,500		64,000
TOTAL Detail Expenditures And Other Uses	62,500		64,000

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(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		SF8021	
ADD - REVENUES AND OTHER SOURCES	62,500		64,000
DEDUCT - EXPENDITURES AND OTHER USES	62,500		64,000
Fund Equity - End of Year		SF8029	

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(TA) AGENCY

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	3,754	TA200	1,234
TOTAL Cash	3,754		1,234
Due From Other Funds	514	TA391	905
TOTAL Due From Other Funds	514		905
Other Assets		TA489	159
TOTAL Other	0		159
TOTAL Assets	4,268		2,297

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(TA) AGENCY

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Due To Other Funds	1,922	TA630	2,228
TOTAL Due To Other Funds	1,922		2,228
Due To Other Governments	41	TA631	69
TOTAL Due To Other Governments	41		69
State Retirement	943	TA18	
Nys Income Tax	582	TA21	
Federal Income Tax	224	TA22	
Social Security Tax	715	TA26	
Other Funds (specify)	-159	TA85	
TOTAL Agency Liabilities	2,305		0
TOTAL Liabilities	4,268		2,297
TOTAL Liabilities And Fund Equity	4,268		2,297

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2011

Balance Sheet

Code Description	2010	EdpCode	2011
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TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2011

Balance Sheet

Code Description	2010	EdpCode	2011
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TOWN OF Westville
Financial Comments
For the Fiscal Year Ending 2011

(A) GENERAL

Adjustment Reason

Account Code A8015 Unlocated difference

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 Unlocated error

TOWN OF Westville
Statement of Indebtedness
For the Fiscal Year Ending 2011

TOWN OF Westville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2011

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$6,194.25
Time Deposits	9Z2021	\$224,742.39
Total		\$230,936.64
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$230,936.64
Total		\$230,936.64
 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 Westville
Bank Reconciliation
For the Fiscal Year Ending 2011

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-A	\$5,339	\$0	\$1,613	\$3,726
****-DA	\$3,735	\$0	\$0	\$3,735
****-TA	\$1,234	\$0	\$0	\$1,234
****-cd	\$0	\$0	\$2,500	(\$2,500)
Total Adjusted Bank Balance				\$6,194
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$6,194
Total Cash Balance All Funds			9ZCASHB *	\$230,937
* Must be equal				

TOWN OF Westville
Local Government Questionnaire
For the Fiscal Year Ending 2011

	<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>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Westville
Employee and Retiree Benefits
For the Fiscal Year Ending 2011

Total Full Time Employees:		3			
Total Part Time Employees:		12			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$40,544.00	3	6	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$12,006.95	3	12	
90408	Worker's Compensation Insurance	\$2,748.00	3	12	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$58,935.67	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$114,234.62			
Computed Total From Financial Section (comparative purposes only)		\$114,234.62			

TOWN OF Westville
 Energy Costs and Consumption
 For the Fiscal Year Ending 2011

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatts	
Coal			tons	

TOWN OF Westville
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2011

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Rodrigue Lauzon, hereby certify that I am the Chief Fiscal Officer of the Town of Westville, and that the information provided in the annual financial report of the Town of Westville, for the fiscal year ended 12/31/2011, 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 Westville, and adopted by me as my signature for use in conjunction with the filing of the Town of Westville 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Westville's annual financial report for the fiscal year ended 12/31/2011 and filed by means of electronic data transmission.

William A.Empvall
Name of Report Preparer if different than Chief Fiscal Officer

(518) 483-3772
Telephone Number

03/29/2012
Date of Certification

Rodrigue Lauzon
Name

Town Supervisor
Title

936 County Rt. 19, Constable, NY 12
Official Address

(518) 358-4980
Official Telephone Number