

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 12/31/2010

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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 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 2009 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2010:

- (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 2009 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 2010

(A) GENERAL

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Cash	16,082	A200	6,167
Cash In Time Deposits	57,631	A201	35,171
<b>TOTAL Cash</b>	<b>73,713</b>		<b>41,338</b>
Due From Other Funds	20,161	A391	46,488
<b>TOTAL Due From Other Funds</b>	<b>20,161</b>		<b>46,488</b>
Prepaid Expenses	4,191	A480	6,073
<b>TOTAL Prepaid Expenses</b>	<b>4,191</b>		<b>6,073</b>
<b>TOTAL Assets</b>	<b>98,065</b>		<b>93,899</b>

TOWN OF Westville  
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For the Fiscal Year Ending 2010

(A) GENERAL

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Liabilities</b>			
Accounts Payable	1,239	A600	2,245
<b>TOTAL Accounts Payable</b>	<b>1,239</b>		<b>2,245</b>
Overpayments & Clearing Account		A690	1,145
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>1,145</b>
Due To Other Funds	5,530	A630	6,968
<b>TOTAL Due To Other Funds</b>	<b>5,530</b>		<b>6,968</b>
Due To Other Governments	157	A631	171
<b>TOTAL Due To Other Governments</b>	<b>157</b>		<b>171</b>
<b>TOTAL Liabilities</b>	<b>6,926</b>		<b>10,529</b>
Unreserved Fund Balance Appropriated	27,762	A910	
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>27,762</b>		<b>0</b>
Unreserved Fund Balance Unappropriated	63,377	A911	83,370
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>63,377</b>		<b>83,370</b>
<b>TOTAL Fund Equity</b>	<b>91,139</b>		<b>83,370</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>98,065</b>		<b>93,899</b>

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
<b>Revenues</b>			
Real Property Taxes	137,310	A1001	138,431
<b>TOTAL Real Property Taxes</b>	<b>137,310</b>		<b>138,431</b>
Other Payments In Lieu of Taxes		A1081	60
Interest & Penalties On Real Prop Taxes	1,899	A1090	1,921
<b>TOTAL Real Property Tax Items</b>	<b>1,899</b>		<b>1,981</b>
Clerk Fees	75	A1255	609
Refuse & Garbage Charges	25,587	A2130	19,990
Sale of Cemetery Lots	400	A2190	1,400
<b>TOTAL Departmental Income</b>	<b>26,062</b>		<b>22,000</b>
Interest And Earnings	334	A2401	178
Rental of Real Property	7,650	A2410	10,200
<b>TOTAL Use of Money And Property</b>	<b>7,984</b>		<b>10,378</b>
Dog Licenses	1,525	A2544	1,258
Building And Alteration Permits	4,473	A2555	2,619
<b>TOTAL Licenses And Permits</b>	<b>5,998</b>		<b>3,877</b>
Fines And Forfeited Bail	8,383	A2610	7,366
Fines & Pen-Dog Cases	400	A2611	275
<b>TOTAL Fines And Forfeitures</b>	<b>8,783</b>		<b>7,641</b>
Unclassified (specify)	64	A2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>64</b>		<b>0</b>
St Aid, Revenue Sharing	19,796	A3001	18,599
St Aid, Mortgage Tax	7,401	A3005	10,797
St Aid-Capital Projects	27,750	A3097	3,615
St Aid, Youth Programs	712	A3820	
<b>TOTAL State Aid</b>	<b>55,659</b>		<b>33,010</b>
<b>TOTAL Revenues</b>	<b>243,758</b>		<b>217,318</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>243,758</b>		<b>217,318</b>

TOWN OF Westville  
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For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
<b>Expenditures</b>			
Legislative Board, Pers Serv	6,800	A10101	6,800
Legislative Board, Contr Expend	122	A10104	150
<b>TOTAL Legislative Board</b>	<b>6,922</b>		<b>6,950</b>
Municipal Court, Pers Serv	6,200	A11101	6,200
Municipal Court, Equip & Cap Outlay	32,876	A11102	410
Municipal Court, Contr Expend	4,732	A11104	7,955
<b>TOTAL Municipal Court</b>	<b>43,808</b>		<b>14,565</b>
Supervisor,pers Serv	7,500	A12201	7,500
Supervisor,contr Expend	1,388	A12204	1,497
<b>TOTAL Supervisor</b>	<b>8,888</b>		<b>8,997</b>
Comptroller, Contr Expend	5,610	A13154	6,371
<b>TOTAL Comptroller</b>	<b>5,610</b>		<b>6,371</b>
Tax Collection,pers Serv	3,000	A13301	3,000
Tax Collection,contr Expend	203	A13304	171
<b>TOTAL Tax Collection</b>	<b>3,203</b>		<b>3,171</b>
Budget, Contr Expend	300	A13404	300
<b>TOTAL Budget</b>	<b>300</b>		<b>300</b>
Assessment, Pers Serv	12,100	A13551	12,100
Assessment, Contr Expend	1,918	A13554	2,160
<b>TOTAL Assessment</b>	<b>14,018</b>		<b>14,260</b>
Clerk,pers Serv	5,800	A14101	5,800
Clerk,contr Expend	1,431	A14104	3,683
<b>TOTAL Clerk</b>	<b>7,231</b>		<b>9,483</b>
Law, Contr Expend	11,143	A14204	1,787
<b>TOTAL Law</b>	<b>11,143</b>		<b>1,787</b>
Buildings, Contr Expend	3,967	A16204	6,077
<b>TOTAL Buildings</b>	<b>3,967</b>		<b>6,077</b>
Central Print & Mail,contr Expend	283	A16704	66
<b>TOTAL Central Print &amp; Mail</b>	<b>283</b>		<b>66</b>
Unallocated Insurance, Contr Expend	12,428	A19104	12,913
<b>TOTAL Unallocated Insurance</b>	<b>12,428</b>		<b>12,913</b>
Municipal Assn Dues, Contr Expend	500	A19204	500
<b>TOTAL Municipal Assn Dues</b>	<b>500</b>		<b>500</b>
<b>TOTAL General Government Support</b>	<b>118,300</b>		<b>85,439</b>
Public Safety Comm Sys, Contr Expend	83	A30204	75
<b>TOTAL Public Safety Comm Sys</b>	<b>83</b>		<b>75</b>
Traffic Control, Contr Expen	424	A33104	593
<b>TOTAL Traffic Control</b>	<b>424</b>		<b>593</b>
Control of Animals, Pers Serv	2,004	A35101	2,004
Control of Animals, Contr Expend	1,563	A35104	1,409
<b>TOTAL Control of Animals</b>	<b>3,567</b>		<b>3,413</b>
Examining Boards, Contr Expend	300	A36104	300
<b>TOTAL Examining Boards</b>	<b>300</b>		<b>300</b>
Safety Inspection, Pers Serv	6,200	A36201	6,204

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
<b>Expenditures</b>			
Safety Inspection, Contr Expend	1,552	A36204	2,165
<b>TOTAL Safety Inspection</b>	<b>7,751</b>		<b>8,369</b>
Misc Public Safety, Contr Expend	300	A39894	300
<b>TOTAL Misc Public Safety</b>	<b>300</b>		<b>300</b>
<b>TOTAL Public Safety</b>	<b>12,426</b>		<b>13,050</b>
Public Health, Contr Expend	200	A40104	200
<b>TOTAL Public Health</b>	<b>200</b>		<b>200</b>
Registrar of Vital Statistics, Pers Serv	200	A40201	200
<b>TOTAL Registrar of Vital Statistics</b>	<b>200</b>		<b>200</b>
<b>TOTAL Health</b>	<b>400</b>		<b>400</b>
Street Admin, Pers Serv	38,300	A50101	38,300
Street Admin, Contr Expend	223	A50104	440
<b>TOTAL Street Admin</b>	<b>38,523</b>		<b>38,740</b>
Garage, Contr Expend	6,352	A51324	10,451
<b>TOTAL Garage</b>	<b>6,352</b>		<b>10,451</b>
<b>TOTAL Transportation</b>	<b>44,875</b>		<b>49,192</b>
Programs For Aging, Contr Expend	4,500	A67724	4,500
<b>TOTAL Programs For Aging</b>	<b>4,500</b>		<b>4,500</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>4,500</b>		<b>4,500</b>
Parks, Equip & Cap Outlay	2,762	A71102	8,237
Parks, Contr Expend	807	A71104	781
<b>TOTAL Parks</b>	<b>3,569</b>		<b>9,018</b>
Youth Prog, Contr Expend	2,000	A73104	2,400
<b>TOTAL Youth Prog</b>	<b>2,000</b>		<b>2,400</b>
Historian, Contr Expend	2,400	A75104	2,425
<b>TOTAL Historian</b>	<b>2,400</b>		<b>2,425</b>
<b>TOTAL Culture And Recreation</b>	<b>7,969</b>		<b>13,843</b>
Planning, Contr Expend	611	A80204	728
<b>TOTAL Planning</b>	<b>611</b>		<b>728</b>
Refuse & Garbage, Contr Expend	60	A81604	
<b>TOTAL Refuse &amp; Garbage</b>	<b>60</b>		<b>0</b>
Landfill Clos-Post Clos,contr Exp	6,699	A81614	2,596
<b>TOTAL Landfill Clos-Post Clos</b>	<b>6,699</b>		<b>2,596</b>
Clearance, Demo, Rehab, Contr Expend		A86664	6,404
<b>TOTAL Clearance</b>	<b>0</b>		<b>6,404</b>
Cemetery, Contr Expend	4,900	A88104	5,100
<b>TOTAL Cemetery</b>	<b>4,900</b>		<b>5,100</b>
<b>TOTAL Home And Community Services</b>	<b>12,270</b>		<b>14,828</b>
State Retirement System	11,265	A90108	15,491
Social Security, Employer Cont	6,731	A90308	6,726
Worker's Compensation, Empl Bnfts	2,089	A90408	3,025

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
<b>Expenditures</b>			
Hospital & Medical (dental) Ins, Empl Bnft	16,574	A90608	18,593
<b>TOTAL Employee Benefits</b>	<b>36,659</b>		<b>43,835</b>
<b>TOTAL Expenditures</b>	<b>237,399</b>		<b>225,087</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>237,399</b>		<b>225,087</b>



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(A) GENERAL

Changes in Fund Equity

Code Description	2009	EdpCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>	<b>84,679</b>	<b>A8021</b>	<b>91,139</b>
Prior Period Adj - Decrease In Fund Equity	-100	A8015	-20
<b>Restated Fund Equity - Beg of Year</b>	<b>84,780</b>	<b>A8022</b>	<b>91,159</b>
ADD - REVENUES AND OTHER SOURCES	243,758		217,318
DEDUCT - EXPENDITURES AND OTHER USES	237,399		225,087
<b>Fund Equity-End of Year</b>	<b>91,139</b>	<b>A8029</b>	<b>83,390</b>

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(A) GENERAL

Budget Summary

Code Description	2010	EdpCode	2011
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	138,431	A1049N	143,986
Est Rev - Real Property Tax Items	2,080	A1099N	2,080
Est Rev - Departmental Income	18,500	A1299N	19,000
Est Rev - Use of Money And Property	1,000	A2499N	1,000
Est Rev - Licenses And Permits	1,000	A2599N	2,000
Est Rev - Fines And Forfeitures	6,300	A2649N	6,300
Est Rev - Miscellaneous Local Sources	10,200	A2799N	10,200
Est Rev - State Aid	21,500	A3099N	23,500
<b>TOTAL Estimated Revenues</b>	<b>199,011</b>		<b>208,066</b>
Appropriated Fund Balance	27,762	A599N	30,000
<b>TOTAL Estimated Other Sources</b>	<b>27,762</b>		<b>30,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>226,773</b>		<b>238,066</b>

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(A) GENERAL

Budget Summary

Code Description	2010	EdpCode	2011
<b>Appropriations</b>			
App - General Government Support	97,105	A1999N	99,873
App - Public Safety	13,900	A3999N	14,800
App - Health	400	A4999N	400
App - Transportation	42,500	A5999N	45,000
App - Economic Assistance And Opportunity	4,500	A6999N	4,500
App - Culture And Recreation	8,900	A7999N	9,950
App - Home And Community Services	16,050	A8999N	17,050
App - Employee Benefits	43,418	A9199N	46,493
<b>TOTAL Appropriations</b>	<b>226,773</b>		<b>238,066</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>226,773</b>		<b>238,066</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Cash		CD200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>0</b>		<b>0</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Fund Equity</b>			
Unreserved Fund Balance Unappropriated		CD911	
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Equity</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>0</b>		<b>0</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2009	EdpCode	2010
<b>Revenues</b>			
Fed Aid, Community Development Act	315,397	CD4910	72,729
<b>TOTAL Federal Aid</b>	<b>315,397</b>		<b>72,729</b>
<b>TOTAL Revenues</b>	<b>315,397</b>		<b>72,729</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>315,397</b>		<b>72,729</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2009	EdpCode	2010
<b>Expenditures</b>			
Rehab Loans & Grant, Contr Expend	252,897	CD86684	27,626
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>252,897</b>		<b>27,626</b>
Administration, Contr Expend	62,500	CD86864	45,104
<b>TOTAL Administration</b>	<b>62,500</b>		<b>45,104</b>
<b>TOTAL Home And Community Services</b>	<b>315,397</b>		<b>72,729</b>
<b>TOTAL Expenditures</b>	<b>315,397</b>		<b>72,729</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>315,397</b>		<b>72,729</b>

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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2009	EdpCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>		<b>CD8021</b>	
ADD - REVENUES AND OTHER SOURCES	315,397		72,729
DEDUCT - EXPENDITURES AND OTHER USES	315,397		72,729
<b>Fund Equity-End of Year</b>		<b>CD8029</b>	



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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Cash	19,232	DA200	2,945
Cash In Time Deposits	98,647	DA201	143,853
<b>TOTAL Cash</b>	<b>117,879</b>		<b>146,798</b>
Due From Other Funds	6,609	DA391	7,418
<b>TOTAL Due From Other Funds</b>	<b>6,609</b>		<b>7,418</b>
Prepaid Expenses	6,596	DA480	7,375
<b>TOTAL Prepaid Expenses</b>	<b>6,596</b>		<b>7,375</b>
Cash Special Reserves	116,004	DA230	136,257
<b>TOTAL Restricted Assets</b>	<b>116,004</b>		<b>136,257</b>
<b>TOTAL Assets</b>	<b>247,087</b>		<b>297,848</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Liabilities</b>			
Accounts Payable	7,234	DA600	2,976
<b>TOTAL Accounts Payable</b>	<b>7,234</b>		<b>2,976</b>
Due To Other Funds	21,570	DA630	45,561
<b>TOTAL Due To Other Funds</b>	<b>21,570</b>		<b>45,561</b>
Due To Other Governments	14	DA631	14
<b>TOTAL Due To Other Governments</b>	<b>14</b>		<b>14</b>
<b>TOTAL Liabilities</b>	<b>28,819</b>		<b>48,551</b>
Reserve For Highway Capital Projects	116,004	DA879	158,243
<b>TOTAL Special Reserves</b>	<b>116,004</b>		<b>158,243</b>
Unreserved Fund Balance Appropriated	30,691	DA910	30,311
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>30,691</b>		<b>30,311</b>
Unreserved Fund Balance Unappropriated	71,573	DA911	60,743
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>71,573</b>		<b>60,743</b>
<b>TOTAL Fund Equity</b>	<b>218,269</b>		<b>249,297</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>247,087</b>		<b>297,848</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2009	EdpCode	2010
<b>Revenues</b>			
Real Property Taxes	176,399	DA1001	177,840
<b>TOTAL Real Property Taxes</b>	<b>176,399</b>		<b>177,840</b>
Snow Removal Services-Other Govts	54,967	DA2302	56,066
<b>TOTAL Intergovernmental Charges</b>	<b>54,967</b>		<b>56,066</b>
Interest And Earnings	718	DA2401	643
<b>TOTAL Use of Money And Property</b>	<b>718</b>		<b>643</b>
Sales of Scrap & Excess Materials	809	DA2650	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>809</b>		<b>0</b>
Unclassified (specify)	2,450	DA2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,450</b>		<b>0</b>
St Aid, Consolidated Highway Aid	72,860	DA3501	58,192
<b>TOTAL State Aid</b>	<b>72,860</b>		<b>58,192</b>
<b>TOTAL Revenues</b>	<b>308,203</b>		<b>292,741</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>308,203</b>		<b>292,741</b>

TOWN OF Westville  
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2009	EdpCode	2010
<b>Expenditures</b>			
Maint of Streets, Pers Serv	21,138	DA51101	15,780
Maint of Streets, Contr Expend	5,013	DA51104	18,604
<b>TOTAL Maint of Streets</b>	<b>26,152</b>		<b>34,383</b>
Perm Improve Highway, Equip & Cap Outlay	73,274	DA51122	58,682
<b>TOTAL Perm Improve Highway</b>	<b>73,274</b>		<b>58,682</b>
Machinery, Pers Serv	6,762	DA51301	11,892
Machinery, Equip & Cap Outlay	2,785	DA51302	2,667
Machinery, Contr Expend	27,808	DA51304	29,950
<b>TOTAL Machinery</b>	<b>37,355</b>		<b>44,508</b>
Brush And Weeds, Pers Serv	11,111	DA51401	6,859
<b>TOTAL Brush And Weeds</b>	<b>11,111</b>		<b>6,859</b>
Snow Removal, Pers Serv	13,686	DA51421	25,234
Snow Removal, Equip & Cap Outlay	4,015	DA51422	
Snow Removal, Contr Expend	18,723	DA51424	9,468
<b>TOTAL Snow Removal</b>	<b>36,425</b>		<b>34,702</b>
Services Other Govts, Pers Serv	13,886	DA51481	11,887
Services Other Govts, Contr Expend	15,569	DA51484	13,193
<b>TOTAL Services Other Govts</b>	<b>29,455</b>		<b>25,081</b>
<b>TOTAL Transportation</b>	<b>213,772</b>		<b>204,215</b>
State Retirement, Empl Bnfts	16,264	DA90108	16,727
Social Security , Empl Bnfts	5,103	DA90308	5,480
Worker's Compensation, Empl Bnfts	1,734	DA90408	3,022
Hospital & Medical (dental) Ins, Empl Bnft	28,997	DA90608	32,269
<b>TOTAL Employee Benefits</b>	<b>52,097</b>		<b>57,498</b>
<b>TOTAL Expenditures</b>	<b>265,869</b>		<b>261,712</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>265,869</b>		<b>261,712</b>

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2009	EdpCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>175,637</b>	<b>DA8021</b>	<b>218,269</b>
Prior Period Adj.- Increase In Fund Equity	298	DA8012	
<b>Restated Fund Equity - Beg of Year</b>	<b>175,935</b>	<b>DA8022</b>	<b>218,269</b>
ADD - REVENUES AND OTHER SOURCES	308,203		292,741
DEDUCT - EXPENDITURES AND OTHER USES	265,869		261,712
<b>Fund Equity - End of Year</b>	<b>218,269</b>	<b>DA8029</b>	<b>249,297</b>

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2010	EdpCode	2011
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	177,840	DA1049N	180,500
EsT. ReV. - Intergovernmental Charges	54,967	DA2399N	54,967
Est Rev - Use of Money And Property	1,000	DA2499N	1,000
Est Rev - State Aid	68,448	DA3099N	78,700
<b>TOTAL Estimated Revenues</b>	<b>302,255</b>		<b>315,167</b>
Appropriated Fund Balance	30,691	DA599N	30,311
<b>TOTAL Estimated Other Sources</b>	<b>30,691</b>		<b>30,311</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>332,946</b>		<b>345,478</b>

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2010	EdpCode	2011
<b>Appropriations</b>			
App - Transportation	253,046	DA5999N	260,288
App - Employee Benefits	59,900	DA9199N	65,190
<b>TOTAL Appropriations</b>	<b>312,946</b>		<b>325,478</b>
Other Budgetary Purposes	20,000	DA962N	20,000
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>332,946</b>		<b>345,478</b>

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

Balance Sheet

Code Description	2009	EdpCode	2010
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TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

Balance Sheet

Code Description	2009	EdpCode	2010
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Annual Update Document  
For the Fiscal Year Ending 2010

Results of Operation

Code Description	2009	EdpCode	2010
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TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

Results of Operation

Code Description	2009	EdpCode	2010
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TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2009	EdpCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	0	H8021	0
Fund Equity - End of Year	0	H8029	0

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Land	99,910	K101	99,910
Buildings	85,239	K102	85,239
Machinery & Equipment	736,849	K104	739,926
Infrastructure	50,342	K106	58,579
<b>TOTAL Fixed Assets (net)</b>	<b>972,340</b>		<b>983,654</b>
<b>TOTAL Assets</b>	<b>972,340</b>		<b>983,654</b>

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Fund Equity</b>			
Total Non-Current Govt Assets	972,340	K159	983,654
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>972,340</b>		<b>983,654</b>
<b>TOTAL Fund Equity</b>	<b>972,340</b>		<b>983,654</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>972,340</b>		<b>983,654</b>

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

Balance Sheet

Code Description	2009	EdpCode	2010
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TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

Balance Sheet

Code Description	2009	EdpCode	2010
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For the Fiscal Year Ending 2010

(SF) FIRE PROTECTION

Results of Operation

Code Description	2009	EdpCode	2010
<b>Revenues</b>			
Real Property Taxes	61,000	SF1001	62,500
<b>TOTAL Real Property Taxes</b>	<b>61,000</b>		<b>62,500</b>
<b>TOTAL Revenues</b>	<b>61,000</b>		<b>62,500</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>61,000</b>		<b>62,500</b>

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

(SF) FIRE PROTECTION

Results of Operation

Code Description	2009	EdpCode	2010
<b>Expenditures</b>			
Fire Protection, Contr Expend	61,000	SF34104	62,500
<b>TOTAL Fire Protection</b>	<b>61,000</b>		<b>62,500</b>
<b>TOTAL Public Safety</b>	<b>61,000</b>		<b>62,500</b>
<b>TOTAL Expenditures</b>	<b>61,000</b>		<b>62,500</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>61,000</b>		<b>62,500</b>

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2009	EdpCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>		<b>SF8021</b>	
ADD - REVENUES AND OTHER SOURCES	61,000		62,500
DEDUCT - EXPENDITURES AND OTHER USES	61,000		62,500
<b>Fund Equity - End of Year</b>		<b>SF8029</b>	

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Cash	1,644	TA200	3,754
<b>TOTAL Cash</b>	<b>1,644</b>		<b>3,754</b>
Due From Other Funds	514	TA391	514
<b>TOTAL Due From Other Funds</b>	<b>514</b>		<b>514</b>
<b>TOTAL Assets</b>	<b>2,158</b>		<b>4,268</b>

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Liabilities</b>			
Due To Other Funds	183	TA630	1,922
<b>TOTAL Due To Other Funds</b>	<b>183</b>		<b>1,922</b>
Due To Other Governments	41	TA631	41
<b>TOTAL Due To Other Governments</b>	<b>41</b>		<b>41</b>
State Retirement	669	TA18	943
Nys Income Tax	599	TA21	582
Federal Income Tax	319	TA22	224
Income Executions	5	TA23	
Social Security Tax	500	TA26	715
Other Funds (specify)	-159	TA85	-159
<b>TOTAL Agency Liabilities</b>	<b>1,933</b>		<b>2,305</b>
<b>TOTAL Liabilities</b>	<b>2,158</b>		<b>4,268</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>2,158</b>		<b>4,268</b>

TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

Balance Sheet

Code Description	2009	EdpCode	2010
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TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2010

Balance Sheet

Code Description	2009	EdpCode	2010
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TOWN OF Westville  
Financial Comments  
For the Fiscal Year Ending 2010

(A) GENERAL

Adjustment Reason

Account Code A8015 Adjustment



TOWN OF Westville  
Statement of Indebtedness  
For the Fiscal Year Ending 2010

TOWN OF Westville  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2010

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$12,865.99
Time Deposits	9Z2021	
Total		\$12,865.99
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$12,865.99
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$315,281.96
Total		\$328,147.95
 <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 Westville  
Bank Reconciliation  
For the Fiscal Year Ending 2010

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2001	\$35,171	\$0	\$0	\$35,171
****-2002	\$143,853	\$0	\$0	\$143,853
****-2003	\$14,390	\$0	\$0	\$14,390
****-2004	\$121,868	\$0	\$0	\$121,868
****-4172	\$3,759	\$0	\$5	\$3,754
****-3089	\$6,428	\$0	\$261	\$6,167
****-3127	\$8,409	\$0	\$5,464	\$2,945
****-2479	\$0	\$0	\$0	\$0
	Total Adjusted Bank Balance			\$328,148
	Petty Cash			\$.00
	Adjustments			\$.00
	Total Cash			\$328,148
	Total Cash Balance All Funds			\$328,148
				9ZCASH * \$328,148
				9ZCASHB * \$328,148

\* Must be equal

TOWN OF Westville  
Local Government Questionnaire  
For the Fiscal Year Ending 2010

	<u>Response</u>
1) Does your municipality have a written procurement policy?	No
2) Have the financial statements for your municipality been independently audited? 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?	Yes
4) Does your local government participate in an investment pool with other local governments?	Yes
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
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?	No
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?	No

TOWN OF Westville  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2010

<b>Total Full Time Employees:</b>		3			
<b>Total Part Time Employees:</b>		11			
<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	\$32,217.59	3	6	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$12,206.24	3	11	
90408	Worker's Compensation Insurance	\$6,047.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$50,862.19	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$101,333.02</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$101,333.02</b>			

TOWN OF Westville  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2010

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$3,776	1,695	gallons	
Diesel Fuel	\$11,085	4,307	gallons	
Fuel Oil	\$5,925	2,637	gallons	
Natural Gas			cubic feet	
Electricity	\$4,080		kilowatts	
Coal			tons	

TOWN OF Westville  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2010

**Annual OPEB Cost and Net OPEB Obligation**

Type of Other Post Employment Benefits Plan  
Annual Required Contribution(ARC)  
Interest on Net OPEB Obligation  
Adjustment to Annual Required Contribution  
Annual OPEB Expense  
Less: Actual Contribution Made  
Increase in Net OPEB Obligation  
Net OPEB Obligation - beginning of year  
Net OPEB Obligation - end of year  
Total Other Post Employment Benefits as reported in Accounts 683 in  
Financial Section, Current Fiscal Year  
Percentage of Annual OPEB Cost Contributed (Actual Contribution  
Made/Annual OPEB Cost)

**Funded Status and Funding Process**

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

**Other OPEB Information**

Date of most recent actuarial valuation  
Actuarial method used  
Assumed rate of return on investments discount rate .00%  
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 12/31/2010, 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 12/31/2010 and filed by means of electronic data transmission.

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

(518) 483-3772  
Telephone Number

02/25/2011  
Date of Certification

Rodrigue Lauzon  
Name

Town Supervisor  
Title

936 County Rt. 19, Constable, NY  
Official Address

(518) 358-4180  
Official Telephone Number