

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Cassadaga

County of Chautauqua

For the Fiscal Year Ended 05/31/2009

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller within sixty days after the close of the fiscal year of such Municipal Corporation *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

VILLAGE OF Cassadaga

*** 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
- (FX) WATER
- (H) CAPITAL PROJECTS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2008 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	54,763	A200	44,457
Cash In Time Deposits	94,612	A201	110,367
Petty Cash	21	A210	21
TOTAL Cash	149,396		154,845
State & Federal, Other		A410	940
TOTAL State And Federal Aid Receivables	0		940
Cash, Special Reserves	35,000	A230	10,097
TOTAL Restricted Assets	35,000		10,097
TOTAL Assets	184,396		165,883

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

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable	3,881	A600	
TOTAL Accounts Payable	3,881		0
TOTAL Liabilities	3,881		0
Capital Reserve	35,000	A878	25,097
TOTAL Special Reserves	35,000		25,097
Unreserved Fund Balance Appropriated	82,988	A910	90,100
TOTAL Unreserved Fund Balance - Appropriated	82,988		90,100
Unreserved Fund Balance Unappropriated	62,528	A911	50,685
TOTAL Unreserved Fund Balance - Unappropriated	62,528		50,685
TOTAL Fund Equity	180,515		165,883
TOTAL Liabilities And Fund Equity	184,396		165,883

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

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Real Property Taxes	139,880	A1001	138,763
TOTAL Real Property Taxes	139,880		138,763
Interest & Penalties On Real Prop Taxes	1,132	A1090	1,269
TOTAL Real Property Tax Items	1,132		1,269
Non Prop Tax Dist By County	102,763	A1120	104,399
Franchises	4,900	A1170	5,144
TOTAL Non Property Tax Items	107,663		109,542
Clerk Fees	173	A1255	237
Other General Departmental Income	100	A1289	
Safety Inspection Fees	530	A1560	505
Vital Statistics Fees	150	A1603	140
Park And Recreational Charges	1,339	A2001	1,151
Zoning Fees	500	A2110	375
TOTAL Departmental Income	2,792		2,408
Fire Protection Services Other Govts	17,311	A2262	17,296
TOTAL Intergovernmental Charges	17,311		17,296
Interest And Earnings	2,091	A2401	937
Rental of Real Property	40	A2410	
TOTAL Use of Money And Property	2,131		937
Games of Chance	20	A2530	20
TOTAL Licenses And Permits	20		20
Sales of Scrap & Excess Materials	1,680	A2650	150
Sales of Equipment	5,594	A2665	2,000
TOTAL Sale of Property And Compensation For Loss	7,274		2,150
Refunds of Prior Year's Expenditures	33	A2701	
Unclassified (specify)		A2770	1,259
TOTAL Miscellaneous Local Sources	33		1,259
St Aid, Revenue Sharing	5,992	A3001	6,292
St Aid, Mortgage Tax	10,751	A3005	11,563
St Aid - Other (specify)	36,000	A3089	2,000
St Aid, Consolidated Highway Aid	11,802	A3501	9,330
St Aid, Youth Programs	1,000	A3820	940
TOTAL State Aid	65,544		30,126
Fed Aid, Civil Defense		A4305	
TOTAL Federal Aid	0		0
TOTAL Revenues	343,779		303,771
TOTAL Detail Revenues And Other Sources	343,779		303,771

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

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Legislative Board, Pers Serv	5,075	A10101	5,300
Legislative Board, Contr Expend	85	A10104	58
TOTAL Legislative Board	5,160		5,358
Mayor, Pers Serv	2,000	A12101	2,100
Mayor, Contr Expend	36	A12104	29
TOTAL Mayor	2,036		2,129
Treasurer, Pers Serv	11,007	A13251	10,917
Treasurer, Equip & Cap Outlay		A13252	225
Treasurer, Contr Expend	7,117	A13254	3,064
TOTAL Treasurer	18,123		14,206
Assessment, Contr Expend		A13554	1,432
TOTAL Assessment	0		1,432
Clerk,pers Serv	492	A14101	505
TOTAL Clerk	492		505
Law, Pers Serv	3,500	A14201	6,325
TOTAL Law	3,500		6,325
Elections, Pers Serv		A14501	154
Elections, Contr Expend		A14504	36
TOTAL Elections	0		190
Buildings, Pers Serv	1,115	A16201	1,040
Buildings, Equip & Cap Outlay	448	A16202	69
Buildings, Contr Expend	18,090	A16204	19,083
TOTAL Buildings	19,653		20,192
Unallocated Insurance, Contr Expend	26,918	A19104	18,684
TOTAL Unallocated Insurance	26,918		18,684
Municipal Assn Dues, Contr Expend	900	A19204	2,147
TOTAL Municipal Assn Dues	900		2,147
TOTAL General Government Support	76,781		71,167
Traffic Control, Pers Serv	1,665	A33101	1,548
TOTAL Traffic Control	1,665		1,548
Fire, Equip & Cap Outlay	2,998	A34102	6,319
Fire, Contr Expend	20,095	A34104	15,803
TOTAL Fire	23,093		22,121
Safety Inspection, Pers Serv	5,775	A36201	5,750
Safety Inspection, Equip & Cap Outlay		A36202	
Safety Inspection, Contr Expend	290	A36204	2,913
TOTAL Safety Inspection	6,065		8,663
TOTAL Public Safety	30,823		32,333
Registrar of Vital Statistics, Pers Serv	151	A40201	142
TOTAL Registrar of Vital Statistics	151		142
TOTAL Health	151		142
Street Admin, Pers Serv	20,063	A50101	18,910
TOTAL Street Admin	20,063		18,910
Maint of Streets, Pers Serv	16,474	A51101	16,767
Maint of Streets, Equip & Cap Outlay	5,565	A51102	10,888

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

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Maint of Streets, Contr Expend	29,719	A51104	40,588
TOTAL Maint of Streets	51,758		68,243
Perm Improve Highway, Equip & Cap Outlay	11,802	A51122	12,230
TOTAL Perm Improve Highway	11,802		12,230
Garage, Contr Expend	5,758	A51324	5,489
TOTAL Garage	5,758		5,489
Street Lighting, Contr Expend	10,878	A51824	9,701
TOTAL Street Lighting	10,878		9,701
Sidewalks, Contr Expend		A54104	1,586
TOTAL Sidewalks	0		1,586
TOTAL Transportation	100,258		116,160
Playgr & Rec Centers, Contr Expend	828	A71404	2,659
TOTAL Playgr & Rec Centers	828		2,659
Youth Prog, Pers Serv	18,930	A73101	19,265
Youth Prog, Equip & Cap Outlay	16,338	A73102	583
Youth Prog, Contr Expend	3,860	A73104	4,642
TOTAL Youth Prog	39,128		24,490
Library, Contr Expend	3,500	A74104	3,700
TOTAL Library	3,500		3,700
Historian, Contr Expend	400	A75104	400
TOTAL Historian	400		400
Celebrations, Contr Expend	1,700	A75504	1,925
TOTAL Celebrations	1,700		1,925
Adult Recreation, Contr Expend	800	A76204	1,000
TOTAL Adult Recreation	800		1,000
TOTAL Culture And Recreation	46,356		34,175
Comm Beautification, Contr Expend	78	A85104	734
TOTAL Comm Beautification	78		734
Shade Tree, Contr Expend	1,500	A85604	2,500
TOTAL Shade Tree	1,500		2,500
Gen Natural Resources, Contr Expend	2,500	A87904	2,500
TOTAL Gen Natural Resources	2,500		2,500
TOTAL Home And Community Services	4,078		5,734
State Retirement System	5,882	A90108	3,692
Social Security, Employer Cont	5,928	A90308	5,943
Worker's Compensation, Empl Bnfts	4,410	A90408	4,138
Disability Insurance, Empl Bnfts	184	A90558	184
Hospital & Medical (dental) Ins, Empl Bnft	7,236	A90608	6,059
TOTAL Employee Benefits	23,639		20,016
Install Pur Debt, Principal	23,773	A97856	21,112
TOTAL Debt Principal	23,773		21,112
Interest Pay To Public Authorities		A97807	

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

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Install Pur Debt, Interest	1,003	A97857	3,662
TOTAL Debt Interest	1,003		3,662
TOTAL Expenditures	306,862		304,501
Transfers, Capital Projects Fund	15,000	A99509	15,000
TOTAL Operating Transfers	15,000		15,000
TOTAL Other Uses	15,000		15,000
TOTAL Detail Expenditures And Other Uses	321,862		319,501

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

(A) GENERAL

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	168,143	A8021	180,515
Prior Period Adj-Increase To Fund Equity		A8012	4,978
Prior Period Adj - Decrease In Fund Equity	9,544	A8015	3,881
Restated Fund Equity - Beg of Year	158,598	A8022	181,612
ADD - REVENUES AND OTHER SOURCES	343,779		303,771
DEDUCT - EXPENDITURES AND OTHER USES	321,862		319,501
Fund Equity-End of Year	180,515	A8029	165,883

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

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues And Other Sources			
Est Rev - Real Property Taxes	138,883	A1049N	135,754
Est Rev - Real Property Tax Items	1,000	A1099N	1,000
Est Rev - Non Property Tax Items	99,000	A1199N	99,500
Est Rev - Departmental Income	2,650	A1299N	2,100
Est Rev - Intergovernmental Charges	16,656	A2399N	17,000
Est Rev - Use of Money And Property	2,000	A2499N	1,500
Est Rev - Licenses And Permits	20	A2599N	20
Est Rev - State Aid	25,500	A3099N	27,750
TOTAL Estimated Revenues	285,709		284,624
Appropriated Fund Balance	82,988	A599N	90,100
TOTAL Estimated Other Sources	82,988		90,100
TOTAL Estimated Revenues And Other Sources	368,697		374,724

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

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations And Other Uses			
App - General Government Support	102,517	A1999N	96,198
App - Public Safety	33,650	A3999N	36,400
App - Health	100	A4999N	150
App - Transportation	118,554	A5999N	111,300
App - Culture And Recreation	44,600	A7999N	36,600
App - Home And Community Services	6,100	A8999N	6,100
App - Employee Benefits	23,400	A9199N	23,200
App - Debt Service	24,776	A9899N	24,776
TOTAL Appropriations	353,697		334,724
App - Interfund Transfer	15,000	A9999N	40,000
TOTAL Other Uses	15,000		40,000
TOTAL Appropriations And Other Uses	368,697		374,724

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

(FX) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	40,830	FX200	35,688
Cash In Time Deposits	205,532	FX201	106,355
TOTAL Cash	246,362		142,043
Water Rents Receivable	16,742	FX350	15,606
TOTAL Other Receivables (net)	16,742		15,606
Cash, Customers Deposits	582	FX235	557
TOTAL Restricted Assets	582		557
TOTAL Assets	263,686		158,206

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

(FX) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable	8,294	FX600	
TOTAL Accounts Payable	8,294		0
Customers Deposits	582	FX615	557
TOTAL Other Deposits	582		557
TOTAL Liabilities	8,876		557
Unreserved Fund Balance Appropriated	179,485	FX910	29,058
TOTAL Unreserved Fund Balance - Appropriated	179,485		29,058
Unreserved Fund Balance Unappropriated	75,325	FX911	128,591
TOTAL Unreserved Fund Balance - Unappropriated	75,325		128,591
TOTAL Fund Equity	254,810		157,649
TOTAL Liabilities And Fund Equity	263,686		158,206

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

(FX) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Metered Water Sales	70,980	FX2140	88,455
Water Service Charges	100	FX2144	
Interest & Penalties On Water Rents	1,650	FX2148	2,842
TOTAL Departmental Income	72,729		91,297
Service For Other Govts	119,865	FX2378	110,144
TOTAL Intergovernmental Charges	119,865		110,144
Interest And Earnings	1,912	FX2401	756
TOTAL Use of Money And Property	1,912		756
Other Compensation For Loss	4,090	FX2690	
TOTAL Sale of Property And Compensation For Loss	4,090		0
TOTAL Revenues	198,596		202,197
TOTAL Detail Revenues And Other Sources	198,596		202,197

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

(FX) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Water Administration, Pers Serv	7,338	FX83101	7,278
Water Administration, Contr Expend	5,820	FX83104	1,432
TOTAL Water Administration	13,157		8,710
Source Supply Pwr & Pump, Pers Serv	13,375	FX83201	12,607
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	732
Source Supply Pwr & Pump, Contr Expend	49,821	FX83204	27,725
TOTAL Source Supply Pwr & Pump	63,196		41,064
Water Purification, Contr Expend	5,889	FX83304	5,985
TOTAL Water Purification	5,889		5,985
Water Trans & Distrib, Pers Serv	9,782	FX83401	9,984
Water Trans & Distrib, Equip & Cap Outlay	1,135	FX83402	
Water Trans & Distrib, Contr Expend	898	FX83404	1,579
TOTAL Water Trans & Distrib	11,815		11,563
TOTAL Home And Community Services	94,057		67,322
State Retirement, Empl Bnfts	3,500	FX90108	3,692
Social Security, Empl Bnfts	2,374	FX90308	2,285
Hospital & Medical (dental) Ins, Empl Bnft	6,733	FX90608	6,059
TOTAL Employee Benefits	12,607		12,036
TOTAL Expenditures	106,664		79,358
Transfers, Capital Projects Fund		FX99509	220,000
TOTAL Operating Transfers	0		220,000
TOTAL Other Uses	0		220,000
TOTAL Detail Expenditures And Other Uses	106,664		299,358

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

(FX) WATER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	158,840	FX8021	254,810
Prior Period Adj.-Increase In Fund Equity	4,039	FX8012	8,294
Prior Period Adj - Decrease In Fund Equity		FX8015	8,294
Restated Fund Equity - Beg of Year	162,879	FX8022	254,810
ADD - REVENUES AND OTHER SOURCES	198,596		202,197
DEDUCT - EXPENDITURES AND OTHER USES	106,664		299,358
Fund Equity - End of Year	254,810	FX8029	157,649

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

(FX) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues And Other Sources			
Est Rev - Departmental Income	212,100	FX1299N	282,500
Est Rev - Use of Money And Property	500	FX2499N	600
TOTAL Estimated Revenues	212,600		283,100
Appropriated Fund Balance	179,485	FX599N	29,058
TOTAL Estimated Other Sources	179,485		29,058
TOTAL Estimated Revenues And Other Sources	392,085		312,158

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

(FX) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations And Other Uses			
App-Home And Community Services	159,385	FX8999N	119,998
App - Employee Benefits	12,700	FX9199N	13,200
App - Debt Service		FX9899N	78,960
TOTAL Appropriations	172,085		212,158
App - Interfund Transfer	220,000	FX9999N	100,000
TOTAL Other Uses	220,000		100,000
TOTAL Appropriations And Other Uses	392,085		312,158

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	15,000	H200	44,680
TOTAL Cash	15,000		44,680
TOTAL Assets	15,000		44,680

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Capital Reserve	15,000	H878	44,680
TOTAL Special Reserves	15,000		44,680
TOTAL Fund Equity	15,000		44,680
TOTAL Liabilities And Fund Equity	15,000		44,680

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Interest And Earnings		H2401	292
TOTAL Use of Money And Property	0		292
TOTAL Revenues	0		292
Interfund Transfers	15,000	H5031	235,000
TOTAL Interfund Transfers	15,000		235,000
TOTAL Other Sources	15,000		235,000
TOTAL Detail Revenues And Other Sources	15,000		235,292

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Fiscal Agents Fees, Contr Expend		H13804	3,647
TOTAL Fiscal Agents Fees	0		3,647
Engineer, Equip & Cap Outlay		H14402	130,570
TOTAL Engineer	0		130,570
Pur of Land/right of Way,equip & Cap Out		H19402	51,201
TOTAL Pur of Land/right of Way	0		51,201
TOTAL General Government Support	0		185,418
Fire Protection, Equip & Cap Outlay		H34972	
TOTAL Fire Protection	0		0
TOTAL Public Safety	0		0
Maint of Streets, Equip & Cap Outlay		H51102	20,195
TOTAL Maint of Streets	0		20,195
TOTAL Transportation	0		20,195
TOTAL Expenditures	0		205,612
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	0		205,612

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

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		H8021	15,000
Restated Fund Equity - Beg of Year		H8022	15,000
ADD - REVENUES AND OTHER SOURCES	15,000		235,292
DEDUCT - EXPENDITURES AND OTHER USES			205,612
Fund Equity - End of Year	15,000	H8029	44,680

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

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	887	TA200	50
TOTAL Cash	887		50
TOTAL Assets	887		50

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

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Group Insurance	837	TA20	50
Guaranty & Bid Deposits	50	TA30	
TOTAL Agency Liabilities	887		50
TOTAL Liabilities	887		50
TOTAL Liabilities And Fund Equity	887		50

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Total Non-Current Govt Liabilities	89,759	W129	68,648
TOTAL Provision To Be Made In Future Budgets	89,759		68,648
TOTAL Assets	89,759		68,648

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Installment Purchase Debt	89,759	W685	68,648
TOTAL Other Liabilities	89,759		68,648
TOTAL Liabilities	89,759		68,648
TOTAL Liabilities And Fund Equity	89,759		68,648

VILLAGE OF Cassadaga
Financial Comments
For the Fiscal Year Ending 2009

(A) GENERAL

Adjustment Reason

- Account Code A8015 The Cash for 2008 was incorrect. It did not include checks totalling 3881.10 that were paid in June for Fiscal Year 2007-2008, were not deducted from Cash Amount.
- Account Code A8012 An Outstanding Deposit for \$1000.00 was not included in Cash Amount for 2008. The A/P was already included in expenditures and should not be included as A/P because it is taking it out twice. \$97.13 Unreconciled could not find

(FX) WATER

Adjustment Reason

- Account Code FX8012 This was shown as A/P last year, when in fact it was already included in the expenditures, therefore should not come off again.
- Account Code FX8015 The 2008 Cash Balance was incorrect. The Cash did not have checks of \$8293.61 that were paid in June and included in 2007-2008 Fiscal Year deducted.

VILLAGE OF Cassadaga
Statement of Indebtedness
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Installment Purchase Contract No. 2007000001	EDPCODE	Amount
Month and Year of Issue		4/13/2007
Purpose of Issue		Fire Pumper Lease
Current Interest Rate		4.0800
Outstanding Beginning of Year	3P61	89,759
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	3P63	0
Paid During the Fiscal Year		
(do not include renewals here)	3P65	21,112
Outstanding End of the Fiscal Year	3P67	68,647
Final Maturity Date		7/1/2011

Total Installment Purchase Contract		Amount
Outstanding Beginning of Year		89,759
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		21,112
Outstanding End of Year		68,647

0

Total of All Indebtedness

Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Installment Purchase Contract		Amount
Outstanding Beginning of Year		89,759
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		21,112
Outstanding End of Year		68,647

VILLAGE OF Cassadaga
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2009

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$114,777.60
Demand Deposits	9Z2011	\$217,278.86
Time Deposits	9Z2021	\$10,097.33
Total		\$342,153.79
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$20.98
Total		\$500,020.98
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	

VILLAGE OF Cassadaga
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
*****-8150	\$207,967	\$6,437	\$99,678	\$114,726
*****-8160	\$2,708	\$0	\$2,658	\$50
*****-8992	\$13,902	\$0	\$0	\$13,902
*****-9115	\$18,360	\$0	\$0	\$18,360
*****-4377	\$557	\$0	\$0	\$557
*****-82-9	\$2	\$0	\$0	\$2
*****-32-1	\$92,007	\$0	\$0	\$92,007
*****-67-4	\$92,453	\$0	\$0	\$92,453
*****-33-5	\$10,097	\$0	\$0	\$10,097
Total Adjusted Bank Balance				\$342,154
Petty Cash				\$20.98
Adjustments				\$.00
Total Cash			9ZCASH *	\$342,175
Total Cash Balance All Funds			9ZCASHB *	\$352,272
* Must be equal				

VILLAGE OF Cassadaga
Local Government Questionnaire
For the Fiscal Year Ending 2009

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

VILLAGE OF Cassadaga
Employee and Retiree Benefits
For the Fiscal Year Ending 2009

Total Full Time Employees:		3			
Total Part Time Employees:		18			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$7,383.00	3		1
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$6,668.00	21	18	
90408	Worker's Compensation Insurance	\$4,138.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$184.00	3		
90608	Hospital and Medical (Dental) Insurance	\$12,118.00	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$30,491.00			
Computed Total From Financial Section (comparative purposes only)		\$32,051.83			

VILLAGE OF Cassadaga
Energy Costs and Consumption
For the Fiscal Year Ending 2009

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$10,569		gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$12,530		cubic feet	
Electricity	\$28,510		kilowatts	
Coal			tons	

