

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Evans

County of Erie

For the Fiscal Year Ended 12/31/2009



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 *** 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 Evans

*** 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
- (FX) WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SR) REFUSE AND GARBAGE
- (SW) WATER
- (TA) AGENCY
- (V) DEBT SERVICE
- (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 Evans
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	ExpCode	2009
Assets			
Cash	266,459	A200	
Cash In Time Deposits	29,597	A201	-147,150
Petty Cash	800	A210	800
TOTAL Cash	296,857		-146,350
Investments In Securities		A450	80,000
TOTAL Investments	0		80,000
Accounts Receivable	43,511	A380	38,455
TOTAL Other Receivables (net)	43,511		38,455
State & Federal, Other	179,646	A410	226,273
TOTAL State And Federal Aid Receivables	179,646		226,273
Due From Other Governments	99,001	A440	113,910
TOTAL Due From Other Governments	99,001		113,910
Prepaid Expenses		A480	116,321
TOTAL Prepaid Expenses	0		116,321
Cash, Special Reserves	103,800	A230	112,847
TOTAL Restricted Assets	103,800		112,847
TOTAL Assets	722,815		541,455

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

(A) GENERAL

Balance Sheet

Code Description	2008	EdsCode	2009
Liabilities			
Accounts Payable	9,519	A600	47,620
TOTAL Accounts Payable	9,519		47,620
Accrued Liabilities	453,712	A601	147,585
TOTAL Accrued Liabilities	453,712		147,585
Bond Anticipation Notes Payable		A626	49,055
TOTAL Notes Payable	0		49,055
Overpayments & Clearing Account	-1,302	A690	-39,393
TOTAL Other Liabilities	-1,302		-39,393
Due To Other Governments	-722	A631	34,058
TOTAL Due To Other Governments	-722		34,058
TOTAL Liabilities	461,207		238,926
Retirement Contribution Reserve	103,800	A827	103,800
TOTAL Special Reserves	103,800		103,800
Unreserved Fund Balance Unappropriated	157,808	A911	198,729
TOTAL Unreserved Fund Balance - Unappropriated	157,808		198,729
TOTAL Fund Equity	261,608		302,529
TOTAL Liabilities And Fund Equity	722,815		541,455

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

(A) GENERAL

Results of Operation

Code-Description	2008	ExpCode	2009
Revenues			
Real Property Taxes	5,906,622	A1001	6,234,941
TOTAL Real Property Taxes	5,906,622		6,234,941
Other Payments In Lieu of Taxes	42,365	A1081	16,908
Interest & Penalties On Real Prop Taxes	56,681	A1090	54,270
TOTAL Real Property Tax Items	99,046		71,177
Non Prop Tax Dist By County	98,597	A1120	
TOTAL Non Property Tax Items	98,597		0
Clerk Fees	22,203	A1255	20,943
Police Fees	2,750	A1520	2,750
Park And Recreational Charges	9,705	A2001	6,861
Special Recreational Facility Charges	271,226	A2025	284,530
TOTAL Departmental Income	305,884		315,084
Share of Joint Activity, Other Govts	10,480	A2390	10,834
TOTAL Intergovernmental Charges	10,480		10,834
Interest And Earnings	12,038	A2401	6,697
Rental of Real Property	26,622	A2410	28,408
Commissions	90	A2450	90
TOTAL Use of Money And Property	38,750		35,196
Bingo Licenses	45	A2540	40
Dog Licenses	24,368	A2544	24,232
TOTAL Licenses And Permits	24,413		24,272
Fines And Forfeited Bail	143,432	A2610	183,680
TOTAL Fines And Forfeitures	143,432		183,680
Sales, Other	14,257	A2655	
Sales of Equipment	19,740	A2665	14,197
Insurance Recoveries		A2680	38,055
TOTAL Sale of Property And Compensation For Loss	33,997		52,252
Unclassified (specify)	6,707	A2770	25,933
TOTAL Miscellaneous Local Sources	6,707		25,933
St Aid, Revenue Sharing	39,799	A3001	38,649
St Aid, Mortgage Tax	280,347	A3005	227,213
St Aid, Real Property Tax Administration	35,461	A3040	40,071
St Aid - Other (specify)	12,086	A3089	71,174
Additional Description FEMA			
St Aid, Other Public Safety	151,435	A3389	42,124
St Aid, Youth Programs	10,459	A3820	9,953
TOTAL State Aid	529,587		429,184
TOTAL Revenues	7,197,515		7,382,554
Interfund Transfers	26,500	A5031	26,500
TOTAL Interfund Transfers	26,500		26,500
Bond Anticipation Notes	75,000	A5730	
TOTAL Proceeds of Obligations	75,000		0
TOTAL Other Sources	101,500		26,500
TOTAL Detail Revenues And Other Sources	7,299,015		7,409,054

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

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Legislative Board, Pers Serv	61,675	A10101	61,567
Legislative Board, Contr Expend	4,201	A10104	1,269
TOTAL Legislative Board	65,876		62,836
Municipal Court, Pers Serv	142,811	A11101	149,322
Municipal Court, Contr Expend	9,997	A11104	8,304
TOTAL Municipal Court	152,808		157,626
Supervisor,pers Serv	86,267	A12201	119,581
TOTAL Supervisor	86,267		119,581
Comptroller,pers Serv	160,754	A13151	182,308
Comptroller, Equip & Cap Outlay	10,721	A13152	9,938
Comptroller, Contr Expend	55,099	A13154	38,445
TOTAL Comptroller	226,574		230,691
Tax Collection,pers Serv	102,775	A13301	103,774
Tax Collection,equip & Cap Outlay	2,047	A13302	445
Tax Collection,contr Expend	1,262	A13304	828
TOTAL Tax Collection	106,085		105,046
Budget, Pers Serv	12,500	A13401	
TOTAL Budget	12,500		0
Purchasing, Contr Expend	55,705	A13454	63,983
TOTAL Purchasing	55,705		63,983
Assessment, Pers Serv	132,997	A13551	108,819
Assessment, Contr Expend	7,946	A13554	8,190
TOTAL Assessment	140,943		117,009
Clerk,pers Serv	133,719	A14101	137,702
Clerk,equip & Cap Outlay		A14102	794
Clerk,contr Expend	8,828	A14104	2,370
TOTAL Clerk	142,546		140,866
Law, Pers Serv	60,203	A14201	63,441
Law, Contr Expend	12,038	A14204	43,120
TOTAL Law	72,241		106,562
Engineer, Contr Expend	32,139	A14404	37,771
TOTAL Engineer	32,139		37,771
Elections, Pers Serv		A14501	3,894
Elections, Contr Expend		A14504	400
TOTAL Elections	0		4,295
Buildings, Pers Serv	59,899	A16201	25,531
Buildings, Equip & Cap Outlay	677	A16202	427
Buildings, Contr Expend	29,317	A16204	31,661
TOTAL Buildings	89,893		57,619
Municipal Assn Dues, Contr Expend	4,295	A19204	4,065
TOTAL Municipal Assn Dues	4,295		4,065
Taxes & Assess On Munic Prop, Contr Expend	5,667	A19504	5,168
TOTAL Taxes & Assess On Munic Prop	5,667		5,168
Paymt To Treas To Reduce Taxes,contr Expen	11,163	A19724	18,433
TOTAL Paymt To Treas To Reduce Taxes	11,163		18,433

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

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Other Gen Govt Support, Contr Expend	245,028	A19894	256,076
TOTAL Other Gen Govt Support	245,028		256,076
TOTAL General Government Support	1,449,729		1,487,628
Police, Pers Serv	2,457,730	A31201	2,365,839
Police, Equip & Cap Outlay	184,975	A31202	22,647
Police, Contr Expend	295,032	A31204	209,189
TOTAL Police	2,937,737		2,597,675
Traffic Control, Contr Expen	988	A33104	25,216
TOTAL Traffic Control	988		25,216
Fire, Pers Serv	2,308	A34101	2,692
TOTAL Fire	2,308		2,692
Control of Animals, Pers Serv	46,834	A35101	49,702
Control of Animals, Equip & Cap Outlay	208	A35102	21
Control of Animals, Contr Expend	5,438	A35104	6,938
TOTAL Control of Animals	52,480		56,660
TOTAL Public Safety	2,993,514		2,682,244
Ambulance, Contr Expend	98,800	A45404	88,000
TOTAL Ambulance	98,800		88,000
Other Health, Contr Expend	41,400	A49894	41,400
TOTAL Other Health	41,400		41,400
TOTAL Health	140,200		129,400
Street Admin, Pers Serv	122,461	A50101	124,954
Street Admin, Equip & Cap Outlay	970	A50102	2,111
Street Admin, Contr Expend	20,699	A50104	15,860
TOTAL Street Admin	144,131		142,925
TOTAL Transportation	144,131		142,925
Publicity, Contr Expend	1,559	A64104	2,643
TOTAL Publicity	1,559		2,643
Veterans Service, Contr Expend	1,100	A65104	1,100
TOTAL Veterans Service	1,100		1,100
Programs For Aging, Contr Expend	7,200	A67724	7,200
TOTAL Programs For Aging	7,200		7,200
TOTAL Economic Assistance And Opportunity	9,859		10,943
Recreation Admini, Pers Serv	53,855	A70201	51,836
Recreation Admini, Contr Expend	66,188	A70204	66,280
TOTAL Recreation Admini	120,042		118,116
Parks, Pers Serv	258,732	A71101	288,102
Parks, Equip & Cap Outlay	13,128	A71102	4,857
Parks, Contr Expend	45,265	A71104	45,134
TOTAL Parks	317,125		338,092
Special Rec Facility, Pers Serv	217,246	A71801	220,865
Special Rec Facility, Equip & Cap Outlay	5,698	A71802	9,588
Special Rec Facility, Contr Expend	94,537	A71804	104,657
TOTAL Special Rec Facility	317,482		335,110
Youth Prog, Pers Serv	94,158	A73101	102,030

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

(A) GENERAL

Results of Operation

Code Description	2008	EdbCode	2009
Expenditures			
Youth Prog, Equip & Cap Outlay	1,958	A73102	3,454
Youth Prog, Contr Expend	20,652	A73104	22,080
TOTAL Youth Prog	116,768		127,564
Historical Property, Contr Expend	2,514	A75204	7,422
TOTAL Historical Property	2,514		7,422
TOTAL Culture And Recreation	873,931		926,304
Environmental Control, Contr Expend		A80904	569
TOTAL Environmental Control	0		569
Drainage, Pers Serv	12,700	A85401	13,523
Drainage, Contr Expend	5,591	A85404	15,162
TOTAL Drainage	18,291		28,685
Urban Renewal Agency, Pers Serv	40,309	A86201	41,157
Urban Renewal Agency, Contr Expend	184	A86204	170
TOTAL Urban Renewal Agency	40,493		41,327
Flood & Erosion Control, Contr Expend		A87454	1,181
TOTAL Flood & Erosion Control	0		1,181
TOTAL Home And Community Services	58,784		71,762
State Retirement System	148,247	A90108	130,429
Police & Firemen Retirement, Empl Bnfts	294,607	A90158	327,340
Social Security, Employer Cont	316,058	A90308	317,622
Worker's Compensation, Empl Bnfts	48,083	A90408	59,771
Life Insurance, Empl Bnfts	4,549	A90458	4,064
Unemployment Insurance, Empl Bnfts	356	A90508	1,182
Hospital & Medical (dental) Ins, Empl Bnft	790,136	A90608	784,932
TOTAL Employee Benefits	1,602,034		1,625,340
Debt Principal, Bond Anticipation Notes		A97306	25,945
TOTAL Debt Principal	0		25,945
Debt Interest, Bond Anticipation Notes		A97307	2,055
TOTAL Debt Interest	0		2,055
TOTAL Expenditures	7,272,182		7,104,544
Transfers, Other Funds	137,400	A99019	130,600
Trans To Risk Retention Fund	100,000	A99029	100,000
Transfers, Capital Projects Fund		A99509	
TOTAL Operating Transfers	237,400		230,600
TOTAL Other Uses	237,400		230,600
TOTAL Detail Expenditures And Other Uses	7,509,582		7,335,144

TOWN OF Evans
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	465,294	A8021	261,608
Prior Period Adj-Increase To Fund Equity	6,880	A8012	
Prior Period Adj - Decrease In Fund Equity		A8015	32,988
Restated Fund Equity - Beg of Year	472,174	A8022	228,620
ADD - REVENUES AND OTHER SOURCES	7,299,015		7,409,054
DEDUCT - EXPENDITURES AND OTHER USES	7,509,582		7,335,144
Fund Equity-End of Year	261,608	A8029	302,529

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

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Real Property Taxes	6,226,427	A1049N	6,225,557
Est Rev - Real Property Tax Items	45,000	A1099N	30,000
Est Rev - Non Property Tax Items	55,000	A1199N	60,000
Est Rev - Departmental Income	336,675	A1299N	337,175
Est Rev - Use of Money And Property	44,200	A2499N	36,100
Est Rev - Licenses And Permits	25,050	A2599N	25,050
Est Rev - Fines And Forfeitures	170,000	A2649N	150,000
Est Rev - Sale of Prop And Comp For Loss	27,000	A2699N	30,005
Est Rev - State Aid	414,440	A3099N	355,599
TOTAL Estimated Revenues	7,343,792		7,249,486
Estimated - Interfund Transfer	26,500	A5031N	31,500
TOTAL Estimated Other Sources	26,500		31,500
TOTAL Estimated Revenues And Other Sources	7,370,292		7,280,986

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

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations			
App - General Government Support	1,510,702	A1999N	1,360,926
App - Public Safety	2,622,352	A3999N	2,614,158
App - Health	131,400	A4999N	131,400
App - Transportation	153,568	A5999N	150,443
App - Economic Assistance And Opportunity	9,300	A6999N	9,800
App - Culture And Recreation	850,671	A7999N	845,576
App - Home And Community Services	65,073	A8999N	65,523
App - Employee Benefits	1,768,626	A9199N	1,855,500
TOTAL Appropriations	7,111,692		7,033,326
App - Interfund Transfer	258,600	A9999N	247,660
TOTAL Other Uses	258,600		247,660
TOTAL Appropriations And Other Uses	7,370,292		7,280,986

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash		B200	
Cash In Time Deposits	-238,825	B201	91,957
TOTAL Cash	-238,825		91,957
Accounts Receivable	5,322	B380	3,769
TOTAL Other Receivables (net)	5,322		3,769
Due From Other Governments	180,842	B440	60,138
TOTAL Due From Other Governments	180,842		60,138
Prepaid Expenses		B480	3,884
TOTAL Prepaid Expenses	0		3,884
Cash, Special Reserves	80,000	B230	133,392
TOTAL Restricted Assets	80,000		133,392
TOTAL Assets	27,339		293,140

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2008	EqpCode	2009
Liabilities			
Accounts Payable	699	B600	147
TOTAL Accounts Payable	699		147
Accrued Liabilities	46,169	B601	10,287
TOTAL Accrued Liabilities	46,169		10,287
Overpayments & Clearing Account	18,675	B690	16,909
TOTAL Other Liabilities	18,675		16,909
Due To Other Governments		B631	-5,000
TOTAL Due To Other Governments	0		-5,000
TOTAL Liabilities	65,543		22,343
Retirement Contribution Reserve	80,000	B827	80,000
TOTAL Special Reserves	80,000		80,000
Unreserved Fund Balance Unappropriated	-118,204	B911	190,797
TOTAL Unreserved Fund Balance - Unappropriated	-118,204		190,797
TOTAL Fund Equity	-38,204		270,797
TOTAL Liabilities And Fund Equity	27,339		293,140

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2008	ExpCode	2009
Revenues			
Real Property Taxes	88,792	B1001	11,457
TOTAL Real Property Taxes	88,792		11,457
Sales Tax (from County)	167,634	B1120	330,619
Franchises	143,744	B1170	142,000
TOTAL Non Property Tax Items	311,378		472,619
Police Department Fees	1,349	B1520	1,442
Safety Inspection Fees	15,125	B1560	16,417
Vital Statistics Fees	3,100	B1603	3,420
Zoning Fees	107,588	B2110	108,280
TOTAL Departmental Income	127,162		129,559
Interest And Earnings	2,399	B2401	352
TOTAL Use of Money And Property	2,399		352
Sales, Other	62	B2655	
Insurance Recoveries	17,000	B2680	
TOTAL Sale of Property And Compensation For Loss	17,062		0
St Aid, State Revenue Sharing	65,000	B3001	66,150
TOTAL State Aid	65,000		66,150
TOTAL Revenues	611,793		680,136
TOTAL Detail Revenues And Other Sources	611,793		680,136

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code-Description	2008	EdpCode	2009
Expenditures			
Engineer, Contr Expend	29,323	B14404	36,754
TOTAL Engineer	29,323		36,754
Other Gen Govt Support, Contr Expend	275	B19894	8,274
TOTAL Other Gen Govt Support	275		8,274
TOTAL General Government Support	29,598		45,028
Police, Pers Serv		B31201	21,576
Police, Equip & Cap Outlay		B31202	
Police, Contr Expend	-2,912	B31204	253
TOTAL Police	-2,912		21,829
Examining Boards, Pers Serv	2,870	B36101	1,800
Examining Boards, Contr Expend	180	B36104	450
TOTAL Examining Boards	3,050		2,250
Safety Inspection, Pers Serv	191,694	B36201	214,624
Safety Inspection, Contr Expend	4,671	B36204	8,672
TOTAL Safety Inspection	196,365		223,295
TOTAL Public Safety	196,504		247,375
Registrar of Vital Statistics, Pers Serv	11,363	B40201	12,545
TOTAL Registrar of Vital Statistics	11,363		12,545
TOTAL Health	11,363		12,545
Library, Contr Expend	2,250	B74104	2,250
TOTAL Library	2,250		2,250
TOTAL Culture And Recreation	2,250		2,250
Zoning, Pers Serv	3,060	B80101	2,885
Zoning, Contr Expend	370	B80104	575
TOTAL Zoning	3,430		3,460
Planning, Pers Serv	60,750	B80201	63,553
Planning, Contr Expend	39,048	B80204	29,724
TOTAL Planning	99,798		93,277
Emergency Disaster Work, Pers Serv	500	B87601	500
TOTAL Emergency Disaster Work	500		500
TOTAL Home And Community Services	103,728		97,238
State Retirement, Empl Bnfts	50,804	B90108	17,426
Police & Firemen Retirement, Empl Bnfts		B90158	
Social Security , Empl Bnfts	18,711	B90308	22,423
Worker's Compensation, Empl Bnfts	27,763	B90408	6,199
Life Insurance, Empl Bnfts	244	B90458	209
Unemployment Insurance, Empl Bnfts		B90508	
Disability Insurance, Empl Bnfts	1,994	B90558	
Hospital & Medical (dental) Ins, Empl Bnft	151,379	B90608	150,452
TOTAL Employee Benefits	250,895		196,709
TOTAL Expenditures	594,337		601,144

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2008	EdpCode	2009
Other Uses			
Transfers, Other Funds	40,000	B99019	40,000
TOTAL Operating Transfers	40,000		40,000
TOTAL Other Uses	40,000		40,000
TOTAL Detail Expenditures And Other Uses	634,337		641,144

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

(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-19,698	B8021	-38,204
Prior Period Adj-Increase To Fund Equity	4,038	B8012	270,008
Restated Fund Equity - Beg of Year	-15,660	B8022	231,804
ADD - REVENUES AND OTHER SOURCES	611,793		680,136
DEDUCT - EXPENDITURES AND OTHER USES	634,337		641,144
Fund Equity - End of Year	-38,204	B8029	270,797

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Real Property Taxes	11,457	B1049N	11,392
Est Rev - Non Property Tax Items	388,000	B1199N	410,000
Est Rev - Departmental Income	158,000	B1299N	143,000
Est Rev - Use of Money And Property	4,000	B2499N	4,000
Est Rev - Sale of Prop And Comp For Loss	1,750	B2699N	2,000
Est Rev-State Aid	66,150	B3099N	65,000
TOTAL Estimated Revenues	629,357		635,392
TOTAL Estimated Revenues And Other Sources	629,357		635,392

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2009	EdnCode	2010
Appropriations			
App - General Government Support	36,500	B1999N	40,950
App - Public Safety	223,211	B3999N	238,541
App - Health	12,545	B4999N	7,935
App - Culture And Recreation	2,250	B7999N	2,250
App - Home And Community Services	87,686	B8999N	88,216
App - Employee Benefits	227,165	B9199N	207,500
TOTAL Appropriations	589,357		585,392
App - Interfund Transfer	40,000	B9999N	50,000
TOTAL Other Uses	40,000		50,000
TOTAL Appropriations And Other Uses	629,357		635,392

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

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash		CD200	1,452
Cash In Time Deposits	-49,112	CD201	
TOTAL Cash	-49,112		1,452
Due From Other Governments	50,564	CD440	
TOTAL Due From Other Governments	50,564		0
TOTAL Assets	1,452		1,452

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

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2008	EdbCode	2009
Liabilities			
Accounts Payable	1,452	CD600	1,452
TOTAL Accounts Payable	1,452		1,452
TOTAL Liabilities	1,452		1,452
TOTAL Liabilities And Fund Equity	1,452		1,452

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

(CD) SPECIAL GRANT

Results of Operation

Code Description	2008	ExpCode	2009
Revenues			
Fed Aid, Community Development Act	50,564	CD4910	18,700
TOTAL Federal Aid	50,564		18,700
TOTAL Revenues	50,564		18,700
TOTAL Detail Revenues And Other Sources	50,564		18,700

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

(CD) SPECIAL GRANT

Results of Operation

Code-Description	2008	EdbCode	2009
Expenditures			
Public Works Fac Site, Equip & Cap	50,564	CD86622	18,700
TOTAL Public Works Fac Site	50,564		18,700
TOTAL Home And Community Services	50,564		18,700
TOTAL Expenditures	50,564		18,700
TOTAL Detail Expenditures And Other Uses	50,564		18,700

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

(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		CD8021	
Restated Fund Equity - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	50,564		18,700
DEDUCT - EXPENDITURES AND OTHER USES	50,564		18,700
Fund Equity-End of Year		CD8029	

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash In Time Deposits	189,295	DA201	190,991
TOTAL Cash	189,295		190,991
TOTAL Assets	189,295		190,991

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2008	EdpCode	2009
Fund Equity			
Unreserved Fund Balance Unappropriated	189,295	DA911	190,991
TOTAL Unreserved Fund Balance - Unappropriated	189,295		190,991
TOTAL Fund Equity	189,295		190,991
TOTAL Liabilities And Fund Equity	189,295		190,991

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2008	ExpCode	2009
Revenues			
Interest And Earnings	3,906	DA2401	1,696
TOTAL Use of Money And Property	3,906		1,696
TOTAL Revenues	3,906		1,696
TOTAL Detail Revenues And Other Sources	3,906		1,696

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Maint of Bridges, Contr Expend	13,184	DA51204	
TOTAL Maint of Bridges	13,184		0
TOTAL Transportation	13,184		0
TOTAL Expenditures	13,184		0
TOTAL Detail Expenditures And Other Uses	13,184		0

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

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	198,572	DA8021	189,295
Restated Fund Equity - Beg of Year	198,572	DA8022	189,295
ADD - REVENUES AND OTHER SOURCES	3,906		1,696
DEDUCT - EXPENDITURES AND OTHER USES	13,184		
Fund Equity - End of Year	189,295	DA8029	190,991

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Use of Money And Property	10,000	DA2499N	2,500
TOTAL Estimated Revenues	10,000		2,500
Appropriated Fund Balance		DA599N	7,500
TOTAL Estimated Other Sources	0		7,500
TOTAL Estimated Revenues And Other Sources	10,000		10,000

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2009	ExpCode	2010
Appropriations			
App - Transportation	10,000	DA5999N	10,000
TOTAL Appropriations	10,000		10,000
TOTAL Appropriations And Other Uses	10,000		10,000

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash		DB200	
Cash In Time Deposits	3,126	DB201	-434,459
TOTAL Cash	3,126		-434,459
Accounts Receivable	167	DB380	152
TOTAL Other Receivables (net)	167		152
State & Federal Receivables		DB410	21,896
TOTAL State And Federal Aid Receivables	0		21,896
Due From Other Governments	320,695	DB440	681,361
TOTAL Due From Other Governments	320,695		681,361
Prepaid Expenses		DB480	14,952
TOTAL Prepaid Expenses	0		14,952
Cash Special Reserves		DB230	305,193
TOTAL Restricted Assets	0		305,193
TOTAL Assets	323,988		589,094

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable	158,723	DB600	103,029
TOTAL Accounts Payable	158,723		103,029
Accrued Liabilities	93,002	DB601	32,668
TOTAL Accrued Liabilities	93,002		32,668
Bond Anticipation Notes Payable		DB626	162,000
TOTAL Notes Payable	0		162,000
Overpayments & Clearing Account	-469	DB690	-6
TOTAL Other Liabilities	-469		-6
Due To Other Governments		DB631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	251,256		297,691
Unreserved Fund Balance Appropriated		DB910	
TOTAL Unreserved Fund Balance - Appropriated	0		0
Unreserved Fund Balance Unappropriated	72,732	DB911	291,403
TOTAL Unreserved Fund Balance - Unappropriated	72,732		291,403
TOTAL Fund Equity	72,732		291,403
TOTAL Liabilities And Fund Equity	323,988		589,094

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2006	EdpCode	2009
Revenues			
Real Property Taxes	257,140	DB1001	451,505
TOTAL Real Property Taxes	257,140		451,505
Sales Tax (from County)	1,425,000	DB1120	1,375,000
TOTAL Non Property Tax Items	1,425,000		1,375,000
Transportation Services, Other Govts	209,830	DB2300	220,322
TOTAL Intergovernmental Charges	209,830		220,322
Interest And Earnings	1,426	DB2401	3,048
TOTAL Use of Money And Property	1,426		3,048
Sales of Scrap & Excess Materials	23,354	DB2650	1,603
Sales, Other	4,497	DB2655	20,346
Insurance Recoveries	10,060	DB2680	4,445
TOTAL Sale of Property And Compensation For Loss	37,911		26,394
Unclassified (specify)	150	DB2770	
TOTAL Miscellaneous Local Sources	150		0
St Aid, Other Aid (specify)		DB3089	47,693
St Aid, Consolidated Highway Aid	116,465	DB3501	116,542
St Aid Emergency Disaster Assistance		DB3960	9,896
TOTAL State Aid	116,465		174,130
TOTAL Revenues	2,047,921		2,250,399
Interfund Transfers	10,000	DB5031	10,000
TOTAL Interfund Transfers	10,000		10,000
Bond Anticipation Notes	240,000	DB5730	
TOTAL Proceeds of Obligations	240,000		0
TOTAL Other Sources	250,000		10,000
TOTAL Detail Revenues And Other Sources	2,297,921		2,260,399

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Paymt To Treas To Reduce Taxes,contr Expen	4,708	DB19724	4,790
TOTAL Paymt To Treas To Reduce Taxes	4,708		4,790
TOTAL General Government Support	4,708		4,790
Maint of Streets, Pers Serv	460,369	DB51101	499,083
Maint of Streets, Contr Expend	371,204	DB51104	280,463
TOTAL Maint of Streets	831,573		779,547
Perm Improve Highway, Equip & Cap Outlay	215,455	DB51122	184,397
TOTAL Perm Improve Highway	215,455		184,397
Machinery, Pers Serv	91,737	DB51301	98,517
Machinery, Equip & Cap Outlay	226,050	DB51302	
Machinery, Contr Expend	74,731	DB51304	81,730
TOTAL Machinery	392,518		180,247
Snow Removal, Pers Serv	303,048	DB51421	261,265
Snow Removal, Contr Expend	86,851	DB51424	87,952
TOTAL Snow Removal	389,899		349,217
Services,other Govts, Contr Expend	32,435	DB51484	34,679
TOTAL Services	32,435		34,679
TOTAL Transportation	1,861,880		1,528,086
State Retirement, Empl Bnfts	80,176	DB90108	64,286
Social Security, Empl Bnfts	64,586	DB90308	65,379
Worker's Compensation, Empl Bnfts	110,778	DB90408	102,896
Life Insurance, Empl Bnfts	1,177	DB90458	1,102
Unemployment Insurance, Empl Bnfts	661	DB90508	1,441
Hospital & Medical (dental) Ins, Empl Bnft	238,307	DB90608	245,475
TOTAL Employee Benefits	495,687		480,579
Debt Principal, Bond Anticipation Notes		DB97306	48,000
TOTAL Debt Principal	0		48,000
Debt Interest, Bond Anticipation Notes		DB97307	6,576
TOTAL Debt Interest	0		6,576
TOTAL Expenditures	2,362,274		2,068,031
Transfers, Capital Projects Fund		DB99509	34,110
TOTAL Operating Transfers	0		34,110
TOTAL Other Uses	0		34,110
TOTAL Detail Expenditures And Other Uses	2,362,274		2,102,141

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

(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code-Description	2008	EdbCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	137,086	DB8021	72,732
Prior Period Adj.- Increase in Fund Equity		DB8012	60,413
Restated Fund Equity - Beg of Year	137,086	DB8022	133,145
ADD - REVENUES AND OTHER SOURCES	2,297,921		2,260,399
DEDUCT - EXPENDITURES AND OTHER USES	2,362,274		2,102,141
Fund Equity - End of Year	72,732	DB8029	291,403

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2009	EdgCode	2010
Estimated Revenues			
Est Rev - Real Property Taxes	451,505	DB1049N	480,535
Est Rev - Non Property Tax Items	1,375,000	DB1199N	1,400,000
Est Rev - Departmental Income	220,000	DB1299N	230,000
Est Rev - Use of Money And Property	10,000	DB2499N	4,000
Est Rev - Sale of Prop And Comp For Loss	43,000	DB2699N	48,000
Est Rev - Miscellaneous Local Sources	6,050	DB2799N	5,050
Est Rev - State Aid	95,172	DB3099N	116,465
TOTAL Estimated Revenues	2,200,727		2,284,050
Estimated - Interfund Transfer	10,000	DB5031N	10,000
TOTAL Estimated Other Sources	10,000		10,000
TOTAL Estimated Revenues And Other Sources	2,210,727		2,294,050

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2009	EdbCode	2010
Appropriations			
App - Transportation	1,611,856	DB5999N	1,662,222
App - Employee Benefits	510,185	DB9199N	547,900
App - Debt Service	88,686	DB9899N	83,928
TOTAL Appropriations	2,210,727		2,294,050
TOTAL Appropriations And Other Uses	2,210,727		2,294,050

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

(FX) WATER
Balance Sheet

Code Description	2008	EdbCode	2009
Assets			
Cash In Time Deposits		FX201	2,673,543
TOTAL Cash	0		2,673,543
Water Rents Receivable		FX350	473,724
Accounts Receivable		FX380	114
TOTAL Other Receivables (net)	0		473,837
Due From Other Governments		FX440	280,875
TOTAL Due From Other Governments	0		280,875
Inventory of Materials & Supplies		FX445	333,261
TOTAL Inventories	0		333,261
Prepaid Expenses		FX480	5,600
TOTAL Prepaid Expenses	0		5,600
Cash Special Reserves		FX230	2,171,059
TOTAL Restricted Assets	0		2,171,059
TOTAL Assets	0		5,938,175

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

(FX) WATER

Balance Sheet

Code Description	2008	ExpCode	2009
Liabilities			
Accounts Payable		FX600	138,633
TOTAL Accounts Payable	0		138,633
Accrued Liabilities		FX601	12,538
TOTAL Accrued Liabilities	0		12,538
Bond Anticipation Notes Payable		FX626	11,630,805
TOTAL Notes Payable	0		11,630,805
Compensated Absences		FX687	15,750
Other Liabilities		FX688	
Overpayments & Clearing Account		FX690	-11,292
TOTAL Other Liabilities	0		4,458
Bond Interest And Matured Bonds Payable		FX629	1,795,000
TOTAL Bond And Long Term Liabilities	0		1,795,000
TOTAL Liabilities	0		13,581,433
Unreserved Fund Balance Unappropriated		FX911	-7,643,258
TOTAL Unreserved Fund Balance - Unappropriated	0		-7,643,258
TOTAL Fund Equity	0		-7,643,258
TOTAL Liabilities And Fund Equity	0		5,938,175

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

(FX) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Metered Water Sales		FX2140	1,837,793
Water Service Charges		FX2144	9,016
Interest & Penalties On Water Rents		FX2148	50,200
TOTAL Departmental Income	0		1,897,009
Interest And Earnings		FX2401	32,380
TOTAL Use of Money And Property	0		32,380
Sales of Scrap & Excess Materials		FX2650	8,838
Insurance Recoveries		FX2680	
TOTAL Sale of Property And Compensation For Loss	0		8,838
Refunds of Prior Year's Expenditures		FX2701	
Unclassified (specify)		FX2770	97
TOTAL Miscellaneous Local Sources	0		97
TOTAL Revenues	0		1,938,323
TOTAL Detail Revenues And Other Sources	0		1,938,323

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

(FX) WATER

Results of Operation

Code Description	2008	ExpCode	2009
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend		FX19504	777
TOTAL Taxes & Assess On Munic Prop	0		777
TOTAL General Government Support	0		777
Water Administration, Pers Serv		FX83101	359,262
Water Administration, Equip & Cap Outlay		FX83102	8,078
Water Administration, Contr Expend		FX83104	2,523,904
TOTAL Water Administration	0		2,891,244
TOTAL Home And Community Services	0		2,891,244
State Retirement, Empl Bnfts		FX90108	25,216
Social Security, Empl Bnfts		FX90308	26,693
Workers Compensation, Empl Bnfts		FX90408	21,434
Life Insurance, Empl Bnfts		FX90458	423
Hospital & Medical (dental) Ins, Empl Bnft		FX90608	90,014
TOTAL Employee Benefits	0		163,780
Debt Principal, Bond Anticipation Notes		FX97306	5,800,000
TOTAL Debt Principal	0		5,800,000
Debt Interest, Bond Anticipation Notes		FX97307	178,144
TOTAL Debt Interest	0		178,144
TOTAL Expenditures	0		9,033,944
Transfers, Other Funds		FX99019	274,349
TOTAL Operating Transfers	0		274,349
TOTAL Other Uses	0		274,349
TOTAL Detail Expenditures And Other Uses	0		9,308,293

TOWN OF Evans
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		FX8021	
Prior Period Adj.-Increase In Fund Equity		FX8012	
Prior Period Adj - Decrease In Fund Equity		FX8015	273,288
Restated Fund Equity - Beg of Year		FX8022	-273,288
ADD - REVENUES AND OTHER SOURCES			1,938,323
DEDUCT - EXPENDITURES AND OTHER USES			9,308,293
Fund Equity - End of Year		FX8029	-7,643,258

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

(FX) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Departmental Income		FX1299N	1,882,419
Est Rev - Use of Money And Property		FX2499N	1,000
Est Rev - Sale of Prop And Comp For Loss		FX2699N	800
TOTAL Estimated Revenues	0		1,884,219
TOTAL Estimated Revenues And Other Sources	0		1,884,219

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

(FX) WATER

Budget Summary

Code Description	2009	FdgCode	2010
Appropriations			
App - General Government Support		FX1999N	
App-Home And Community Services		FX8999N	1,410,252
App - Employee Benefits		FX9199N	188,818
App - Debt Service		FX9899N	228,649
TOTAL Appropriations	0		1,827,719
App - Interfund Transfer		FX9999N	56,500
TOTAL Other Uses	0		56,500
TOTAL Appropriations And Other Uses	0		1,884,219

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash		H200	
Cash In Time Deposits	2,444,135	H201	-209,933
TOTAL Cash	2,444,135		-209,933
Investments In Securities	86,500	H450	
TOTAL Investments	86,500		0
State & Federal Receivables	85,914	H410	
TOTAL State And Federal Aid Receivables	85,914		0
Due From Other Governments	4,719	H440	179,581
TOTAL Due From Other Governments	4,719		179,581
TOTAL Assets	2,621,267		-30,352

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable		H626	150,000
TOTAL Notes Payable	0		150,000
TOTAL Liabilities	0		150,000
Capital Reserve	449,691	H878	-180,352
TOTAL Special Reserves	449,691		-180,352
Unreserved Fund Balance Appropriated	2,171,576	H910	
TOTAL Unreserved Fund Balance - Appropriated	2,171,576		0
TOTAL Fund Equity	2,621,267		-180,352
TOTAL Liabilities And Fund Equity	2,621,267		-30,352

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Interest And Earnings	113,485	H2401	
TOTAL Use of Money And Property	113,485		0
Grants From Local Governments		H2706	174,863
TOTAL Miscellaneous Local Sources	0		174,863
St Aid, Other	175,133	H3297	
TOTAL State Aid	175,133		0
TOTAL Revenues	288,618		174,863
Interfund Transfers	4,715	H5031	
TOTAL Interfund Transfers	4,715		0
Serial Bonds		H5710	
Bond Anticipation Notes	950,000	H5730	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	950,000		0
TOTAL Other Sources	954,715		0
TOTAL Detail Revenues And Other Sources	1,243,333		174,863

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Assessment, Equip & Cap Outlay	89,403	H13552	
TOTAL Assessment	89,403		0
Central Data Process & Cap Outlay	12,103	H16802	
TOTAL Central Data Process & Cap Outlay	12,103		0
TOTAL General Government Support	101,506		0
Parks, Equip & Cap Outlay	91,515	H71102	105,570
TOTAL Parks	91,515		105,570
TOTAL Culture And Recreation	91,515		105,570
Water Administration, Equip & Cap Outlay	3,129,076	H83102	
TOTAL Water Administration	3,129,076		0
TOTAL Home And Community Services	3,129,076		0
Debt Principal, Bond Anticipation Notes	3,500	H97306	
TOTAL Debt Principal	3,500		0
Debt Interest, Bond Anticipation Notes	177,215	H97307	
TOTAL Debt Interest	177,215		0
TOTAL Expenditures	3,502,812		105,570
TOTAL Detail Expenditures And Other Uses	3,502,812		105,570

TOWN OF Evans
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	4,882,801	H8021	2,621,267
Prior Period Adj.- Increase In Fund Equity		H8012	
Prior Period Adj - Decrease In Fund Equity	2,055	H8015	2,870,911
Restated Fund Equity - Beg of Year	4,880,745	H8022	-249,644
ADD - REVENUES AND OTHER SOURCES	1,243,333		174,863
DEDUCT - EXPENDITURES AND OTHER USES	3,502,812		105,570
Fund Equity - End of Year	2,621,267	H8029	-180,352

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EqpCode	2009
Assets			
Land	385,650	K101	385,650
Buildings	4,446,929	K102	4,446,929
Improvements Other Than Buildings	409,586	K103	409,586
Machinery & Equipment	3,385,845	K104	3,385,845
TOTAL Fixed Assets (net)	8,628,010		8,628,010
TOTAL Assets	8,628,010		8,628,010

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
Fund Equity			
Total Non-Current Govt Assets	8,628,010	K159	8,628,010
TOTAL Investments in Non-Current Government Assets	8,628,010		8,628,010
TOTAL Fund Equity	8,628,010		8,628,010
TOTAL Liabilities And Fund Equity	8,628,010		8,628,010

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

(MS) SELF INSURANCE

Balance Sheet

Code Description	2008	EqpCode	2009
Assets			
Cash		MS200	
Cash & Time Deposits	411,175	MS201	447,696
TOTAL Cash	411,175		447,696
TOTAL Assets	411,175		447,696

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

(MS) SELF INSURANCE

Balance Sheet

Code Description	2008	EppCode	2009
Liabilities			
Accounts Payable	-50	MS600	-50
TOTAL Accounts Payable	-50		-50
Accrued Liabilities	169,318	MS601	115,622
TOTAL Accrued Liabilities	169,318		115,622
TOTAL Liabilities	169,268		115,572
Net Assets-Unrestricted (deficit)	241,907	MS924	332,124
TOTAL Retained Earnings	241,907		332,124
TOTAL Fund Equity	241,907		332,124
TOTAL Liabilities And Fund Equity	411,175		447,696

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

(MS) SELF INSURANCE

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Interfund Transfers	185,000	MS5031	185,000
TOTAL Interfund Transfers	185,000		185,000
Interest And Earnings	9,093	MS2401	2,966
TOTAL Use of Money And Property	9,093		2,966
TOTAL Revenues	194,093		187,966
TOTAL Operating Revenue	194,093		187,966

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

(MS) SELF INSURANCE

Results of Operation

Code Description	2008	EdpCode	2009
Expenses			
Administration-Personal Services	171,080	MS17101	
TOTAL Administration-Personal Services	171,080		0
TOTAL Personal Services	171,080		0
Administration-Contractual		MS17104	131,476
TOTAL Administration-Contractual	0		131,476
Judgements & Claims	34,463	MS19304	19,969
TOTAL Judgements & Claims	34,463		19,969
TOTAL Contractual Expenses	34,463		151,445
TOTAL Expenses	205,543		151,445
TOTAL Operating Expenses	205,543		151,445

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

(MS) SELF INSURANCE

Changes in Fund Equity

Code Description	2008	EdoCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	253,356	MS8021	241,907
Prior Period Adj-Increase To Fund Equity		MS8012	53,696
Restated Fund Equity - Beg of Year	253,356	MS8022	295,603
ADD - REVENUES AND OTHER SOURCES	194,093		187,966
DEDUCT - EXPENDITURES AND OTHER USES	205,543		151,445
Fund Equity - End of Year	241,907	MS8029	332,124

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

Cash Flow

Code Description	2008	EmpCode	2009
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TOWN OF Evans
Annual Update Document
For the Fiscal Year Ending 2009

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash		SF200	
Cash In Time Deposits	165,532	SF201	242,452
TOTAL Cash	165,532		242,452
TOTAL Assets	165,532		242,452

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

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable		SF600	28,862
TOTAL Accounts Payable	0		28,862
Accrued Liabilities		SF601	95,000
TOTAL Accrued Liabilities	0		95,000
TOTAL Liabilities	0		123,862
Unreserved Fund Balance Unappropriated	165,532	SF911	118,590
TOTAL Unreserved Fund Balance - Unappropriated	165,532		118,590
TOTAL Fund Equity	165,532		118,590
TOTAL Liabilities And Fund Equity	165,532		242,452

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	769,862	SF1001	834,724
TOTAL Real Property Taxes	769,862		834,724
Interest And Earnings	19,437	SF2401	2,181
TOTAL Use of Money And Property	19,437		2,181
TOTAL Revenues	789,299		836,905
TOTAL Detail Revenues And Other Sources	789,299		836,905

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Judgements And Claims, Contr Expend	49	SF19304	28,763
TOTAL Judgements And Claims	49		28,763
TOTAL General Government Support	49		28,763
Fire Protection, Contr Expend	584,813	SF34104	579,800
TOTAL Fire Protection	584,813		579,800
TOTAL Public Safety	584,813		579,800
Service Awards Program	766,790	SF90258	99,519
Worker's Compensation, Empl Brifts	45,934	SF90408	52,041
TOTAL Employee Benefits	812,723		151,560
TOTAL Expenditures	1,397,585		760,124
TOTAL Detail Expenditures And Other Uses	1,397,585		760,124

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

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2008	EgpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	773,819	SF8021	165,532
Prior Period Adj - Decrease in Fund Equity		SF8015	123,724
Restated Fund Equity - Beg of Year	773,819	SF8022	41,808
ADD - REVENUES AND OTHER SOURCES	789,299		836,905
DEDUCT - EXPENDITURES AND OTHER USES	1,397,585		760,124
Fund Equity - End of Year	165,532	SF8029	118,590

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

(SL) LIGHTING

Balance Sheet

Code Description	2008	EmpCode	2009
Assets			
Cash		SL200	
Cash In Time Deposits	52,105	SL201	118,100
TOTAL Cash	52,105		118,100
TOTAL Assets	52,105		118,100

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

(SL) LIGHTING

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities			
Accounts Payable		SL600	1,497
TOTAL Accounts Payable	0		1,497
TOTAL Liabilities	0		1,497
Unreserved Fund Balance Unappropriated	52,105	SL911	116,603
TOTAL Unreserved Fund Balance - Unappropriated	52,105		116,603
TOTAL Fund Equity	52,105		116,603
TOTAL Liabilities And Fund Equity	52,105		118,100

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

(SL) LIGHTING

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	272,316	SL1001	302,289
TOTAL Real Property Taxes	272,316		302,289
Interest And Earnings	2,409	SL2401	1,815
TOTAL Use of Money And Property	2,409		1,815
TOTAL Revenues	274,725		304,104
TOTAL Detail Revenues And Other Sources	274,725		304,104

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

(SL) LIGHTING

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Payment To Treas To Reduce Taxes	496	SL19724	505
TOTAL Payment To Treas To Reduce Taxes	496		505
TOTAL General Government Support	496		505
Street Lighting, Contr Expend	288,894	SL51824	237,620
TOTAL Street Lighting	288,894		237,620
TOTAL Transportation	288,894		237,620
TOTAL Expenditures	289,390		238,126
TOTAL Detail Expenditures And Other Uses	289,390		238,126

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

(SL) LIGHTING

Changes in Fund Equity

Code Description	2008	EqpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	66,770	SL8021	52,105
Prior Period Adj - Decrease In Fund Equity		SL8015	1,480
Restated Fund Equity - Beg of Year	66,770	SL8022	50,625
ADD - REVENUES AND OTHER SOURCES	274,725		304,104
DEDUCT - EXPENDITURES AND OTHER USES	289,390		238,126
Fund Equity - End of Year	52,105	SL8029	116,603

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

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash		SM200	
Cash In Time Deposits	4,797	SM201	4,641
TOTAL Cash	4,797		4,641
TOTAL Assets	4,797		4,641

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

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2008	EdpCode	2009
Fund Equity			
Unreserved Fund Balance Unappropriated	4,797	SM911	4,641
TOTAL Unreserved Fund Balance - Unappropriated	4,797		4,641
TOTAL Fund Equity	4,797		4,641
TOTAL Liabilities And Fund Equity	4,797		4,641

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

(SM) MISCELLANEOUS

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	4,860	SM1001	4,850
TOTAL Real Property Taxes	4,860		4,850
Interest And Earnings	152	SM2401	34
TOTAL Use of Money And Property	152		34
TOTAL Revenues	5,012		4,884
TOTAL Detail Revenues And Other Sources	5,012		4,884

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

(SM) MISCELLANEOUS

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Water Administration, Contr Expend	5,040	SM83104	5,040
TOTAL Water Administration	5,040		5,040
TOTAL Home And Community Services	5,040		5,040
TOTAL Expenditures	5,040		5,040
TOTAL Detail Expenditures And Other Uses	5,040		5,040

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

(SM) MISCELLANEOUS

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	4,825	SM8021	4,797
Restated Fund Equity - Beg of Year	4,825	SM8022	4,797
ADD - REVENUES AND OTHER SOURCES	5,012		4,884
DEDUCT - EXPENDITURES AND OTHER USES	5,040		5,040
Fund Equity - End of Year	4,797	SM8029	4,641

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

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2008	EdbCode	2009
Assets			
Cash		SR200	
Cash In Time Deposits	105,226	SR201	29,112
TOTAL Cash	105,226		29,112
Accounts Receivable	13,246	SR380	34
TOTAL Other Receivables (net)	13,246		34
TOTAL Assets	118,471		29,146

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

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2008	ExpCode	2009
Liabilities			
Accounts Payable	75,265	SR600	2,462
TOTAL Accounts Payable	75,265		2,462
TOTAL Liabilities	75,265		2,462
Unreserved Fund Balance Unappropriated	43,206	SR911	26,684
TOTAL Unreserved Fund Balance - Unappropriated	43,206		26,684
TOTAL Fund Equity	43,206		26,684
TOTAL Liabilities And Fund Equity	118,471		29,146

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

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	910,092	SR1001	969,488
TOTAL Real Property Taxes	910,092		969,488
Interest And Earnings	2,683	SR2401	1,816
TOTAL Use of Money And Property	2,683		1,816
Unclassified (specify)	1,055	SR2770	714
TOTAL Miscellaneous Local Sources	1,055		714
TOTAL Revenues	913,830		972,017
TOTAL Detail Revenues And Other Sources	913,830		972,017

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

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Judgements And Claims, Cont Exp	720	SR19304	729
TOTAL Judgements And Claims	720		729
TOTAL General Government Support	720		729
Refuse & Garbage, Contr Expend	909,520	SR81604	961,370
TOTAL Refuse & Garbage	909,520		961,370
TOTAL Home And Community Services	909,520		961,370
TOTAL Expenditures	910,240		962,099
Transfers, Other Funds	25,000	SR99019	25,000
TOTAL Operating Transfers	25,000		25,000
TOTAL Other Uses	25,000		25,000
TOTAL Detail Expenditures And Other Uses	935,240		987,099

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

(SR) REFUSE AND GARBAGE

Changes in Fund Equity

Code Description	2008	FdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	64,616	SR8021	43,206
Prior Period Adj - Decrease In Fund Equity		SR8015	1,440
Restated Fund Equity - Beg of Year	64,616	SR8022	41,766
ADD - REVENUES AND OTHER SOURCES	913,830		972,017
DEDUCT - EXPENDITURES AND OTHER USES	935,240		987,099
Fund Equity - End of Year	43,206	SR8029	26,684

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

(SW) WATER

Balance Sheet

Code Description	2008	EspCode	2009
Assets			
Cash		SW200	
Cash In Time Deposits	-1,648,131	SW201	148,214
TOTAL Cash	-1,648,131		148,214
Water Rents Receivable	325,187	SW350	
Accounts Receivable	135,372	SW380	
TOTAL Other Receivables (net)	460,559		0
Due From Other Governments	427,242	SW440	
TOTAL Due From Other Governments	427,242		0
Prepaid Expenses		SW480	
TOTAL Prepaid Expenses	0		0
Cash Special Reserves		SW230	
TOTAL Restricted Assets	0		0
Misc Current Assets		SW489	
TOTAL Other	0		0
TOTAL Assets	-760,330		148,214

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

(SW) WATER

Balance Sheet

Code Description	2008	EdnCode	2009
Liabilities			
Accounts Payable	-54	SW600	57
TOTAL Accounts Payable	-54		57
Accrued Liabilities	36,710	SW601	
TOTAL Accrued Liabilities	36,710		0
Bond Anticipation Notes Payable		SW626	
TOTAL Notes Payable	0		0
Compensated Absences		SW687	
Overpayments & Clearing Account	-3,074	SW690	
TOTAL Other Liabilities	-3,074		0
Due To Other Governments		SW631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	33,583		57
Unreserved Fund Balance Unappropriated	-793,913	SW911	148,157
TOTAL Unreserved Fund Balance - Unappropriated	-793,913		148,157
TOTAL Fund Equity	-793,913		148,157
TOTAL Liabilities And Fund Equity	-760,330		148,214

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

(SW) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Revenues			
Real Property Taxes	108,362	SW1001	81,998
TOTAL Real Property Taxes	108,362		81,998
Metered Water Sales	1,807,952	SW2140	
Water Service Charges	5,100	SW2144	
Interest & Penalties On Water Rents	61,373	SW2148	
TOTAL Departmental Income	1,874,425		0
Interest And Earnings	1,179	SW2401	
TOTAL Use of Money And Property	1,179		0
Sales of Scrap & Excess Materials	30,652	SW2650	
Insurance Recoveries	7,874	SW2680	
TOTAL Sale of Property And Compensation For Loss	38,527		0
Interfund Revenues		SW2801	
TOTAL Interfund Revenues	0		0
TOTAL Revenues	2,022,493		81,998
TOTAL Detail Revenues And Other Sources	2,022,493		81,998

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

(SW) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend		SW19504	246
TOTAL Taxes & Assess On Munic Prop	0		246
TOTAL General Government Support	0		246
Water Administration, Pers Serv	382,839	SW83101	
Water Administration, Equip & Cap Outlay		SW83102	
Water Administration, Contr Expend	1,079,052	SW83104	
TOTAL Water Administration	1,461,890		0
Water Purification, Equip & Cap Outlay		SW83302	
TOTAL Water Purification	0		0
TOTAL Home And Community Services	1,461,890		0
State Retirement, Empl Bnfts	34,173	SW90108	
Social Security , Empl Bnfts	28,493	SW90308	
Worker's Compensation, Empl Bnfts	23,450	SW90408	
Life Insurance, Empl Bnfts	510	SW90458	
Hospital & Medical (dental) Ins, Empl Bnft	104,893	SW90608	
TOTAL Employee Benefits	191,519		0
Debt Principal, Bond Anticipation Notes		SW97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes		SW97307	
TOTAL Debt Interest	0		0
TOTAL Expenditures	1,653,410		246
Transfers, Other Funds	363,483	SW99019	81,808
TOTAL Operating Transfers	363,483		81,808
TOTAL Other Uses	363,483		81,808
TOTAL Detail Expenditures And Other Uses	2,016,893		82,054

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

(SW) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues			
Est Rev - Real Property Taxes	81,998	SW1049N	70,883
Est Rev - Departmental Income	1,900,870	SW1299N	
Est Rev - Use of Money And Property	281	SW2499N	
Est Rev - Sale of Prop And Comp For Loss	800	SW2699N	
TOTAL Estimated Revenues	1,983,949		70,883
TOTAL Estimated Revenues And Other Sources	1,983,949		70,883

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

(SW) WATER

Budget Summary

Code Description	2009	ExpCode	2010
Appropriations			
App - General Government Support	5,190	SW1999N	54
App - Home And Community Services	1,414,288	SW8999N	
App-Employee Benefits	201,809	SW9199N	
App - Debt Service	306,162	SW9899N	70,829
TOTAL Appropriations	1,927,449		70,883
App - Interfund Transfer	56,500	SW9999N	
TOTAL Other Uses	56,500		0
TOTAL Appropriations And Other Uses	1,983,949		70,883

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

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash		TA200	
Time Deposits	59,188	TA201	53,018
TOTAL Cash	59,188		53,018
Deferred Comp Plan Assets	2,227,070	TA460	3,255,291
TOTAL Investments	2,227,070		3,255,291
TOTAL Assets	2,286,258		3,308,309

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

(TA) AGENCY

Balance Sheet

Code Description	2008	EqpCode	2009
Liabilities			
Consolidated Payroll		TA10	690
Deferred Compensation	2,227,070	TA17	3,255,291
State Retirement	9,604	TA18	9,604
Income Executions		TA23	-159
Assoc & Union Dues	-1,255	TA24	-1,282
U.S. Savings Bonds	-200	TA25	-150
Guaranty & Bid Deposits	9,544	TA30	9,544
Taxes Collect Other Govts		TA39	
Foreign Fire Ins. Fund	-18,171	TA50	-18,171
Other Funds (specify)	59,666	TA85	52,942
TOTAL Agency Liabilities	2,286,258		3,308,309
TOTAL Liabilities	2,286,258		3,308,309
TOTAL Liabilities And Fund Equity	2,286,258		3,308,309

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

(V) DEBT SERVICE

Balance Sheet

Code Description	2008	EdbCode	2009
Assets			
Cash		V200	
Cash In Time Deposits	31,680	V201	1,554
TOTAL Cash	31,680		1,554
Misc Current Assets	6,417	V489	
TOTAL Other	6,417		0
TOTAL Assets	38,097		1,554

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

(SW) WATER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	-799,513	SW8021	-793,913
Prior Period Adj-Increase To Fund Equity		SW8012	942,126
Prior Period Adj - Decrease in Fund Equity		SW8015	
Restated Fund Equity - Beg of Year	-799,513	SW8022	148,213
ADD - REVENUES AND OTHER SOURCES	2,022,493		81,998
DEDUCT - EXPENDITURES AND OTHER USES	2,016,893		82,054
Fund Equity-End of Year	-793,913	SW8029	148,157

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

(V) DEBT SERVICE

Balance Sheet

Code Description	2008	ExpCode	2009
Fund Equity			
Fund Balance-Reserved For Bonded Debt	1,554	V884	1,554
TOTAL Special Reserves	1,554		1,554
Unreserved Fund Balance Unappropriated	36,543	V911	
TOTAL Unreserved Fund Balance - Unappropriated	36,543		0
TOTAL Fund Equity	38,097		1,554
TOTAL Liabilities And Fund Equity	38,097		1,554

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

(V) DEBT SERVICE

Results of Operation

Code Description	2008	EcpCode	2009
Other Sources			
Interfund Transfers	439,668	V5031	464,367
TOTAL Interfund Transfers	439,668		464,367
TOTAL Other Sources	439,668		464,367
TOTAL Detail Revenues And Other Sources	439,668		464,367

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

(V) DEBT SERVICE

Results of Operation

Code Description	2008	ExpCode	2009
Expenditures			
Debt Principal, Serial Bonds	320,000	V97106	320,000
Debt Principal, Bond Anticipation Notes		V97306	35,000
TOTAL Debt Principal	320,000		355,000
Debt Interest, Serial Bonds	119,668	V97107	102,282
Debt Interest, Bond Anticipation Notes		V97307	7,085
TOTAL Debt Interest	119,668		109,367
TOTAL Expenditures	439,668		464,367
TOTAL Detail Expenditures And Other Uses	439,668		464,367

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

(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2008	ExpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	38,097	V8021	38,097
Prior Period Adj - Decrease In Fund Equity		V8015	36,542
Restated Fund Equity - Beg of Year	38,097	V8022	1,554
ADD - REVENUES AND OTHER SOURCES	439,668		464,367
DEDUCT - EXPENDITURES AND OTHER USES	439,668		464,367
Fund Equity - End of Year	38,097	V8029	1,554

TOWN OF Evans
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	9,307,558	W129	2,716,058
TOTAL Provision To Be Made In Future Budgets	9,307,558		2,716,058
TOTAL Assets	9,307,558		2,716,058

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
General Long Term Debt			
Bond Anticipation Notes Payable	6,351,500	W626	80,000
TOTAL Notes Payable	6,351,500		80,000
Compensated Absences	825,874	W687	825,874
TOTAL Other Liabilities	825,874		825,874
Bonds Payable	2,130,184	W628	1,810,184
TOTAL Bond And Long Term Liabilities	2,130,184		1,810,184
TOTAL Liabilities	9,307,558		2,716,058
TOTAL General Long Term Debt	9,307,558		2,716,058

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

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2005000001	EDPCODE	Amount
Month and Year of Issue		1/7/2004
Purpose of Issue		Water Improvements
Current Interest Rate		1.3000
Outstanding Beginning of Year	2P18661	86,500
Prior Year Adjustment		-1,500
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	5,000
Outstanding End of the Fiscal Year	2P18667	80,000
Final Maturity Date		1/7/2024

Bond Anticipation Note No. 2009000001	EDPCODE	Amount
Month and Year of Issue		10/8/2009
Purpose of Issue		TER PROJECT 2009A
Current Interest Rate		1.5100
Outstanding Beginning of Year	2P18661	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	4,000,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	
Outstanding End of the Fiscal Year	2P18667	4,000,000
Final Maturity Date		10/7/2010

Bond Anticipation Note No. 2008000002	EDPCODE	Amount
Month and Year of Issue		7/2/2008
Purpose of Issue		BHWAY AND POLICE
Current Interest Rate		2.7400
Outstanding Beginning of Year	2P18661	465,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	103,945
Outstanding End of the Fiscal Year	2P18667	361,055
Final Maturity Date		7/2/2009

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

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2009000002	EDPCODE	Amount
Month and Year of Issue		10/8/2009
Purpose of Issue		ER PROJECT 2009B
Current Interest Rate		1.9124
Outstanding Beginning of Year	2P18661	0
Prior Year Adjustment		0
Issued During the Fiscal Year (do not include renewals here)	2P18663	4,420,755
Paid During the Fiscal Year (do not include renewals here)	2P18665	
Outstanding End of the Fiscal Year	2P18667	4,420,755
Final Maturity Date		10/7/2010

Bond Anticipation Note No. 2008000001	EDPCODE	Amount
Month and Year of Issue		10/7/2008
Purpose of Issue		ER IMPROVEMENTS
Current Interest Rate		3.0800
Outstanding Beginning of Year	2P18661	800,000
Prior Year Adjustment		0
Issued During the Fiscal Year (do not include renewals here)	2P18663	0
Paid During the Fiscal Year (do not include renewals here)	2P18665	800,000
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		10/7/2009

Bond Anticipation Note No. 2009000003	EDPCODE	Amount
Month and Year of Issue		10/8/2009
Purpose of Issue		Water Project EFC
Current Interest Rate		.0000
Outstanding Beginning of Year	2P18661	0
Prior Year Adjustment		0
Issued During the Fiscal Year (do not include renewals here)	2P18663	3,210,050
Paid During the Fiscal Year (do not include renewals here)	2P18665	
Outstanding End of the Fiscal Year	2P18667	3,210,050
Final Maturity Date		10/8/2010

TOWN OF Evans
Financial Comments
For the Fiscal Year Ending 2009

(A) GENERAL

Adjustment Reason

Account Code A8012 audit adjustment

Account Code A8015 audit prior period adjustment

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 Prior Period Adjustment by Auditors

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 auditors adjustment

(FX) WATER

Adjustment Reason

Account Code FX8015 reallocation to enterprise fund

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8015 prior period audit adjustment

(SL) LIGHTING

Adjustment Reason

Account Code SL8012 audit adjustment

Account Code SL8015 audit adjustment

(SR) REFUSE AND GARBAGE

Adjustment Reason

Account Code SR8015 audit adjustment

(SW) WATER

Adjustment Reason

Account Code SW801; auditors transfer of capital to business activity

Account Code SW801; auditor's adjustment to record water project expenditures within business type activity

(V) DEBT SERVICE

Adjustment Reason

Account Code V8015 prior period adjustment

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 audit adjustment - reallocate to different funds

(MS) SELF INSURANCE

Adjustment Reason

Account Code MS8012 prior period adjustment

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

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2007000001	EDPCODE	Amount
Month and Year of Issue		10/9/2007
Purpose of Issue		SYSTEM UPGRADES
Current Interest Rate		3.0800
Outstanding Beginning of Year	2P18661	5,000,000
Prior Year Adjustment		0
Issued During the Fiscal Year (do not include renewals here)	2P18663	0
Paid During the Fiscal Year (do not include renewals here)	2P18665	5,000,000
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		10/7/2009

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		6,351,500
Prior Year Adjustment		-1,500
Issued During Fiscal Year		11,630,805
Paid During Fiscal Year		5,908,945
Outstanding End of Year		12,071,860
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

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

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2000000003	EDPCODE	Amount
Month and Year of Issue		4/15/1991
Purpose of Issue		water improvement
Current Interest Rate		6.8000
Outstanding Beginning of Year	2P18671	500,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	85,000
Outstanding End of the Fiscal Year	2P18677	415,000
Final Maturity Date		4/15/2013

Bond No. 2000000002	EDPCODE	Amount
Month and Year of Issue		4/15/1991
Purpose of Issue		water improvement
Current Interest Rate		6.8000
Outstanding Beginning of Year	2P18671	75,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	15,000
Outstanding End of the Fiscal Year	2P18677	60,000
Final Maturity Date		4/15/2013

Bond No. 2000000004	EDPCODE	Amount
Month and Year of Issue		1/15/1999
Purpose of Issue		water improvement
Current Interest Rate		4.3800
Outstanding Beginning of Year	2P18671	560,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	90,000
Outstanding End of the Fiscal Year	2P18677	470,000
Final Maturity Date		11/15/2014

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

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2003000001	EDPCODE	Amount
Month and Year of Issue		7/1/2003
Purpose of Issue		Waterline Looping-efc
Current Interest Rate		3.0900
Outstanding Beginning of Year	2P18671	495,184
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	30,000
Outstanding End of the Fiscal Year	2P18677	465,184
Final Maturity Date		7/1/2023

Total Bond		Amount
Outstanding Beginning of Year		1,630,184
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		220,000
Outstanding End of Year		1,410,184

0

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

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2000000006	EDPCODE	Amount
Month and Year of Issue		4/15/1991
Purpose of Issue		municipal building
Current Interest Rate		6.8000
Outstanding Beginning of Year	2P18771	500,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	100,000
Outstanding End of the Fiscal Year	2P18777	400,000
Final Maturity Date		4/15/2013

Total Bond		Amount
Outstanding Beginning of Year		500,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		100,000
Outstanding End of Year		400,000

0

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

Total Bond		Amount
Outstanding Beginning of Year		8,481,684
Prior Year Adjustment		-1,500
Issued During Fiscal Year		11,630,805
Paid During Fiscal Year		6,228,945
Outstanding End of Year		13,882,044

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$800.00
Demand Deposits	9Z2011	\$123,204.00
Time Deposits	9Z2021	\$5,810,366.00
Total		\$5,934,370.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Evans
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
****-2468	\$412,122	\$0	\$365,056	\$47,066
****-5000	\$61,375	\$0	\$0	\$61,375
****-5240	\$2,261,680	\$5,666	\$0	\$2,267,346
****-9020	\$2,081	\$0	\$0	\$2,081
****-0000	\$14,243	\$0	\$14,223	\$19
****-7926	\$3,543,020	\$0	\$0	\$3,543,020
****-6573	\$14,345	\$0	\$1,682	\$12,663
	Total Adjusted Bank Balance			\$5,933,571
	Petty Cash			\$800.00
	Adjustments			\$108.14
	Total Cash		9ZCASH *	\$5,934,479
	Total Cash Balance All Funds		9ZCASHB *	\$5,934,479
	* Must be equal			

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

Total Full Time Employees:		105			
Total Part Time Employees:		80			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$237,357.00	81	75	
90158	Police and Fire Retirement	\$327,340.00	24	5	
90258	Local Pension Fund				
90308	Social Security	\$432,115.79	105	80	
90408	Worker's Compensation Insurance	\$242,342.00	105	80	
90458	Life Insurance	\$5,798.51	92	7	
90508	Unemployment Insurance	\$2,623.13			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$1,270,872.64	71	3	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$2,518,449.07			
Computed Total From Financial Section (comparative purposes only)		\$2,617,968.13			

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

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	

CERTIFICATION OF CHIEF FISCAL OFFICER

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

Charles Katra
Name of Report Preparer if different than Chief Fiscal Officer

(716) 549-5754
Telephone Number

06/15/2010
Date of Certification

Francis J Pordum
Name

Supervisor
Title

8787 Erie Road
Official Address

(716) 549-5787
Official Telephone Number