

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Cayuga Heights
County of Tompkins
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 Cayuga Heights

*** 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
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (T) TRUST AND AGENCY
- (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 Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	75,880	A200	128,808
Cash In Time Deposits	1,929,063	A201	1,896,790
Petty Cash	155	A210	355
TOTAL Cash	2,005,097		2,025,954
Taxes Receivable, Current		A250	0
TOTAL Taxes Receivable (net)	0		0
Accounts Receivable	3,208	A380	8,509
TOTAL Other Receivables (net)	3,208		8,509
State & Federal, Other	0	A410	0
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	690	A391	0
TOTAL Due From Other Funds	690		0
Due From Other Governments	0	A440	0
TOTAL Due From Other Governments	0		0
Prepaid Expenses	0	A480	13,828
TOTAL Prepaid Expenses	0		13,828
Cash, Special Reserves	0	A230	0
TOTAL Restricted Assets	0		0
TOTAL Assets	2,008,995		2,048,291

VILLAGE OF Cayuga Heights
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(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable	94,240	A600	43,324
TOTAL Accounts Payable	94,240		43,324
Accrued Liabilities	0	A601	49,083
TOTAL Accrued Liabilities	0		49,083
Overpayments & Clearing Account	-6,940	A690	3,460
TOTAL Other Liabilities	-6,940		3,460
Due To Other Funds	43,699	A630	0
TOTAL Due To Other Funds	43,699		0
Deferred Revenues	0	A691	0
TOTAL Deferred Revenues	0		0
TOTAL Liabilities	130,998		95,867
Reserve For Encumbrances	0	A821	0
TOTAL Reserve For Encumbrances	0		0
Reserve For Repairs	0	A882	0
TOTAL Special Reserves	0		0
Unreserved Fund Balance Appropriated	261,150	A910	1,008,000
TOTAL Unreserved Fund Balance - Appropriated	261,150		1,008,000
Unreserved Fund Balance Unappropriated	1,616,847	A911	944,424
TOTAL Unreserved Fund Balance - Unappropriated	1,616,847		944,424
TOTAL Fund Equity	1,877,997		1,952,424
TOTAL Liabilities And Fund Equity	2,008,995		2,048,291

VILLAGE OF Cayuga Heights
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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Real Property Taxes	1,976,663	A1001	1,997,053
TOTAL Real Property Taxes	1,976,663		1,997,053
Interest & Penalties On Real Prop Taxes	5,984	A1090	4,859
TOTAL Real Property Tax Items	5,984		4,859
Non Prop Tax Dist By County	667,627	A1120	629,272
Utilities Gross Receipts Tax	64,352	A1130	58,226
TOTAL Non Property Tax Items	731,979		687,498
Clerk Fees	886	A1255	1,182
Police Fees	0	A1520	0
Charges For Demolition of Unsafe Buildings	0	A1570	0
Public Works Charges	0	A1710	516
Zoning Fees	0	A2110	0
Planning Board Fees	0	A2115	0
Refuse & Garbage Charges	43,174	A2130	38,149
TOTAL Departmental Income	44,060		39,846
Public Safety Services For Other Govts	9,643	A2260	8,454
Fire Protection Services Other Govts	173,363	A2262	169,186
TOTAL Intergovernmental Charges	183,005		177,640
Interest And Earnings	94,419	A2401	44,935
Rental of Real Property	7,200	A2410	7,200
TOTAL Use of Money And Property	101,619		52,135
Permits, Other	18,684	A2590	9,625
TOTAL Licenses And Permits	18,684		9,625
Fines And Forfeited Bail	33,255	A2610	19,492
TOTAL Fines And Forfeitures	33,255		19,492
Sales of Scrap & Excess Materials	0	A2650	0
Sales of Equipment	20,672	A2665	21,299
Insurance Recoveries	1,019	A2680	0
TOTAL Sale of Property And Compensation For Loss	21,690		21,299
Gifts And Donations	0	A2705	0
Unclassified (specify)	471	A2770	85
TOTAL Miscellaneous Local Sources	471		85
St Aid, Revenue Sharing	18,295	A3001	18,844
St Aid, Mortgage Tax	55,071	A3005	70,186
St Aid, Real Property Tax Administration	0	A3040	0
ST. Aid, Records MgmT.	0	A3060	0
St Aid - Other (specify)	0	A3089	5,000
St Aid, Consolidated Highway Aid	70,834	A3501	86,368
TOTAL State Aid	144,200		180,398
Fed Aid Other Public Safety		A4389	1,886
Fed Aid, Emergency Disaster Assistance	0	A4960	0
TOTAL Federal Aid	0		1,886
TOTAL Revenues	3,261,609		3,191,816

VILLAGE OF Cayuga Heights
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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Interfund Transfers	86,900	A5031	89,400
TOTAL Interfund Transfers	86,900		89,400
TOTAL Other Sources	86,900		89,400
TOTAL Detail Revenues And Other Sources	3,348,509		3,281,216

VILLAGE OF Cayuga Heights
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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Municipal Court, Pers Serv	35,681	A11101	36,547
Municipal Court, Equip & Cap Outlay		A11102	0
Municipal Court, Contr Expend	2,258	A11104	1,672
TOTAL Municipal Court	37,939		38,220
Mayor, Pers Serv	13,200	A12101	13,200
Mayor, Contr Expend	672	A12104	2,054
TOTAL Mayor	13,872		15,254
Auditor, Contr Expend	7,400	A13204	10,181
TOTAL Auditor	7,400		10,181
Treasurer, Pers Serv	14,760	A13251	14,003
Treasurer, Equip & Cap Outlay	0	A13252	0
Treasurer, Contr Expend	4,382	A13254	5,775
TOTAL Treasurer	19,142		19,778
Clerk,pers Serv	85,553	A14101	88,281
Clerk,equip & Cap Outlay	0	A14102	0
Clerk,contr Expend	5,718	A14104	6,650
TOTAL Clerk	91,271		94,931
Law, Pers Serv	0	A14201	0
Law, Contr Expend	37,514	A14204	73,437
TOTAL Law	37,514		73,437
Engineer, Pers Serv	28,869	A14401	30,440
Engineer, Contr Expend	553	A14404	666
TOTAL Engineer	29,422		31,106
Elections, Contr Expend	973	A14504	1,086
TOTAL Elections	973		1,086
Records Mgmt, PerS. SerV.	4,692	A14601	0
Records Mgmt, Equip & Cap Outlay		A14602	5,995
Records Mgmt, Contr Expend	847	A14604	5,585
TOTAL Records Mgmt	5,539		11,580
Public Inform & Services, Contr Expend	4,509	A14804	4,759
TOTAL Public Inform & Services	4,509		4,759
Buildings, Pers Serv	2,370	A16201	279
Buildings, Equip & Cap Outlay	0	A16202	0
Buildings, Contr Expend	39,014	A16204	44,729
TOTAL Buildings	41,384		45,008
Central Garage, Pers Serv	55,540	A16401	53,080
Central Garage, Equip & Cap Outlay		A16402	12,855
Central Garage, Contr Expend	74,147	A16404	65,667
TOTAL Central Garage	129,687		131,603
Central Comm System, Equip & Cap Outlay	0	A16502	0
Central Comm System, Contr Expend	5,993	A16504	5,907
TOTAL Central Comm System	5,993		5,907
Central Data Process & Cap Outlay	1,250	A16802	1,755
Central Data Process, Contr Expend	14,502	A16804	10,523
TOTAL Central Data Process	15,752		12,278

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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Unallocated Insurance, Contr Expend	63,049	A19104	67,812
TOTAL Unallocated Insurance	63,049		67,812
Municipal Assn Dues, Contr Expend	1,775	A19204	1,828
TOTAL Municipal Assn Dues	1,775		1,828
Taxes & Assess On Munic Prop, Contr Expend	0	A19504	0
TOTAL Taxes & Assess On Munic Prop	0		0
TOTAL General Government Support	505,221		564,769
Police, Pers Serv	631,939	A31201	628,450
Police, Equip & Cap Outlay	21,020	A31202	26,895
Police, Contr Expend	41,408	A31204	32,513
TOTAL Police	694,367		687,858
Fire, Pers Serv	10,586	A34101	11,422
Fire, Equip & Cap Outlay	1,000	A34102	30,474
Fire, Contr Expend	169,110	A34104	160,424
TOTAL Fire	180,696		202,320
Safety Inspection, Pers Serv	30,436	A36201	29,892
Safety Inspection, Contr Expend	1,243	A36204	1,371
TOTAL Safety Inspection	31,679		31,263
TOTAL Public Safety	906,741		921,440
Street Admin, Pers Serv	59,020	A50101	56,442
TOTAL Street Admin	59,020		56,442
Maint of Streets, Pers Serv	125,450	A51101	155,075
Maint of Streets, Equip & Cap Outlay	34,881	A51102	22,463
Maint of Streets, Contr Expend	98,706	A51104	61,521
TOTAL Maint of Streets	259,036		239,059
Perm Improve Highway, Equip & Cap Outlay	205,258	A51122	245,033
TOTAL Perm Improve Highway	205,258		245,033
Snow Removal, Pers Serv	30,276	A51421	37,458
Snow Removal, Equip & Cap Outlay	34,881	A51422	32,763
Snow Removal, Contr Expend	51,393	A51424	53,203
TOTAL Snow Removal	116,551		123,424
Street Lighting, Contr Expend	37,596	A51824	36,497
TOTAL Street Lighting	37,596		36,497
TOTAL Transportation	677,461		700,454
Playgr & Rec Centers, Contr Expend	0	A71404	0
TOTAL Playgr & Rec Centers	0		0
TOTAL Culture And Recreation	0		0
Zoning, Contr Expend		A80104	172
TOTAL Zoning	0		172
Planning, Contr Expend	2,400	A80204	3,697
TOTAL Planning	2,400		3,697
Storm Sewers, Contr Expend	0	A81404	0
TOTAL Storm Sewers	0		0
Refuse & Garbage, Pers Serv	56,759	A81601	73,954

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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Refuse & Garbage, Equip & Cap Outlay		A81602	2,649
Refuse & Garbage, Contr Expend	74,281	A81604	66,191
TOTAL Refuse & Garbage	131,040		142,795
Comm Beautification, Pers Serv	607	A85101	2,658
Comm Beautification, Contr Expend	3,189	A85104	1,802
TOTAL Comm Beautification	3,796		4,460
Shade Tree, Contr Expend	19,773	A85604	7,614
TOTAL Shade Tree	19,773		7,614
TOTAL Home And Community Services	157,010		158,738
State Retirement System	40,336	A90108	52,327
Police & Firemen Retirement, Empl Bnfts	113,725	A90158	68,294
Social Security, Employer Cont	90,421	A90308	91,835
Worker's Compensation, Empl Bnfts	40,064	A90408	29,866
Unemployment Insurance, Empl Bnfts	16,680	A90508	2,067
Disability Insurance, Empl Bnfts	865	A90558	663
Hospital & Medical (dental) Ins, Empl Bnft	334,985	A90608	373,016
TOTAL Employee Benefits	637,076		618,068
Debt Principal, Serial Bonds	144,000	A97106	145,500
Debt Principal, Bond Anticipation Notes	0	A97306	0
TOTAL Debt Principal	144,000		145,500
Debt Interest, Serial Bonds	97,116	A97107	90,204
Debt Interest, Bond Anticipation Notes	0	A97307	0
TOTAL Debt Interest	97,116		90,204
TOTAL Expenditures	3,124,625		3,199,174
Transfers, Capital Projects Fund		A99509	7,616
TOTAL Operating Transfers	0		7,616
TOTAL Other Uses	0		7,616
TOTAL Detail Expenditures And Other Uses	3,124,625		3,206,790

VILLAGE OF Cayuga Heights
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(A) GENERAL

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	1,584,113	A8021	1,877,997
Prior Period Adj-Increase To Fund Equity	70,000	A8012	
Restated Fund Equity - Beg of Year	1,654,113	A8022	1,877,997
ADD - REVENUES AND OTHER SOURCES	3,348,509		3,281,216
DEDUCT - EXPENDITURES AND OTHER USES	3,124,625		3,206,790
Fund Equity-End of Year	1,877,997	A8029	1,952,424

VILLAGE OF Cayuga Heights
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(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues And Other Sources			
Est Rev - Real Property Taxes	1,997,053	A1049N	2,050,249
Est Rev - Real Property Tax Items	6,000	A1099N	6,000
Est Rev - Non Property Tax Items	760,000	A1199N	707,000
Est Rev - Departmental Income	40,850	A1299N	40,850
Est Rev - Intergovernmental Charges	188,000	A2399N	174,000
Est Rev - Use of Money And Property	87,400	A2499N	47,600
Est Rev - Licenses And Permits	12,000	A2599N	10,000
Est Rev - Fines And Forfeitures	38,000	A2649N	35,000
Est Rev - Sale of Prop And Comp For Loss	30,000	A2699N	10,000
Est Rev - Miscellaneous Local Sources	497	A2799N	1,073
Est Rev - Interfund Revenues	89,400	A2801N	92,000
Est Rev - State Aid	127,300	A3099N	155,228
TOTAL Estimated Revenues	3,376,500		3,329,000
Appropriated Fund Balance	261,150	A599N	1,008,000
TOTAL Estimated Other Sources	261,150		1,008,000
TOTAL Estimated Revenues And Other Sources	3,637,650		4,337,000

VILLAGE OF Cayuga Heights
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(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations And Other Uses			
App - General Government Support	656,800	A1999N	711,355
App - Public Safety	957,260	A3999N	1,022,920
App - Transportation	627,990	A5999N	643,890
App - Home And Community Services	253,000	A8999N	190,400
App - Employee Benefits	717,800	A9199N	709,735
App - Debt Service	237,300	A9899N	241,700
TOTAL Appropriations	3,450,150		3,520,000
App - Interfund Transfer	187,500	A9999N	817,000
TOTAL Other Uses	187,500		817,000
TOTAL Appropriations And Other Uses	3,637,650		4,337,000

VILLAGE OF Cayuga Heights
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(FX) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	449	FX200	3,080
Cash In Time Deposits	11,407	FX201	45,357
TOTAL Cash	11,855		48,437
Accounts Receivable	80	FX380	10,516
TOTAL Other Receivables (net)	80		10,516
Due From Other Funds	0	FX391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	11,935		58,953

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(FX) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable	7,660	FX600	4,577
TOTAL Accounts Payable	7,660		4,577
Accrued Liabilities	0	FX601	540
TOTAL Accrued Liabilities	0		540
Due To Other Funds	1,482	FX630	
TOTAL Due To Other Funds	1,482		0
TOTAL Liabilities	9,142		5,117
Reserve For Encumbrances	0	FX821	
TOTAL Reserve For Encumbrances	0		0
Unreserved Fund Balance Appropriated	0	FX910	
TOTAL Unreserved Fund Balance - Appropriated	0		0
Unreserved Fund Balance Unappropriated	2,794	FX911	53,836
TOTAL Unreserved Fund Balance - Unappropriated	2,794		53,836
TOTAL Fund Equity	2,794		53,836
TOTAL Liabilities And Fund Equity	11,935		58,953

VILLAGE OF Cayuga Heights
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(FX) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Special Assessments	0	FX1030	
TOTAL Real Property Taxes	0		0
Metered Water Sales	365,803	FX2140	392,071
Water Service Charges	665	FX2144	680
Interest & Penalties On Water Rents	3,634	FX2148	4,886
TOTAL Departmental Income	370,103		397,637
Interest And Earnings	1,486	FX2401	438
TOTAL Use of Money And Property	1,486		438
Unclassified (specify)	681	FX2770	15,565
TOTAL Miscellaneous Local Sources	681		15,565
TOTAL Revenues	372,270		413,640
TOTAL Detail Revenues And Other Sources	372,270		413,640

VILLAGE OF Cayuga Heights
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(FX) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Law, Contr Expend	0	FX14204	
TOTAL Law	0		0
Unallocated Insurance, Contr Expend	1,500	FX19104	2,100
TOTAL Unallocated Insurance	1,500		2,100
Taxes & Assess On Munic Prop, Contr Expend	0	FX19504	
TOTAL Taxes & Assess On Munic Prop	0		0
TOTAL General Government Support	1,500		2,100
Source Supply Pwr & Pump, Contr Expend	212,134	FX83204	223,224
TOTAL Source Supply Pwr & Pump	212,134		223,224
Water Trans & Distrib, Pers Serv	28,454	FX83401	38,665
Water Trans & Distrib, Equip & Cap Outlay	36,781	FX83402	33,422
Water Trans & Distrib, Contr Expend	28,405	FX83404	23,575
TOTAL Water Trans & Distrib	93,640		95,662
Common Water Supply, Pers Serv		FX83501	
Common Water Supply, Equip & Cap Outlay		FX83502	
Common Water Supply, Contr Expend		FX83504	
TOTAL Common Water Supply	0		0
TOTAL Home And Community Services	305,774		318,886
State Retirement, Empl Bnfts	1,864	FX90108	2,816
Social Security, Empl Bnfts	2,151	FX90308	2,842
Workers Compensation, Empl Bnfts	953	FX90408	924
Unemployment Insurance, Empl Bnfts	397	FX90508	64
Disability Insurance, Empl Bnfts	21	FX90558	21
Hospital & Medical (dental) Ins, Empl Bnft	7,969	FX90608	11,544
TOTAL Employee Benefits	13,355		18,211
Debt Principal, Serial Bonds	0	FX97106	
TOTAL Debt Principal	0		0
Debt Interest, Serial Bonds	0	FX97107	
TOTAL Debt Interest	0		0
TOTAL Expenditures	320,629		339,197
Transfers, Other Funds	22,700	FX99019	23,400
Transfers, Capital Projects Fund	71,879	FX99509	
TOTAL Operating Transfers	94,579		23,400
TOTAL Other Uses	94,579		23,400
TOTAL Detail Expenditures And Other Uses	415,208		362,597

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(FX) WATER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	45,733	FX8021	2,794
Restated Fund Equity - Beg of Year	45,733	FX8022	2,794
ADD - REVENUES AND OTHER SOURCES	372,270		413,640
DEDUCT - EXPENDITURES AND OTHER USES	415,208		362,597
Fund Equity - End of Year	2,794	FX8029	53,837

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(FX) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues And Other Sources			
Est Rev - Departmental Income	405,450	FX1299N	435,950
Est Rev - Use of Money And Property	6,000	FX2499N	500
Est Rev-Miscellaneous Local Sources	550	FX2799N	900
TOTAL Estimated Revenues	412,000		437,350
Appropriated Fund Balance	0	FX599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	412,000		437,350

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(FX) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations And Other Uses			
App - General Government Support	30,950	FX1999N	33,000
App-Home And Community Services	336,600	FX8999N	357,700
App - Employee Benefits	21,050	FX9199N	22,650
TOTAL Appropriations	388,600		413,350
App - Interfund Transfer	23,400	FX9999N	24,000
TOTAL Other Uses	23,400		24,000
TOTAL Appropriations And Other Uses	412,000		437,350

VILLAGE OF Cayuga Heights
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For the Fiscal Year Ending 2009

(G) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	30,327	G200	27,168
Cash In Time Deposits	770,997	G201	400,061
TOTAL Cash	801,324		427,229
Sewer Rents Receivable	0	G360	0
Accounts Receivable	1,121	G380	0
TOTAL Other Receivables (net)	1,121		0
Due From Other Funds	485	G391	0
TOTAL Due From Other Funds	485		0
Due From Other Governments	0	G440	0
TOTAL Due From Other Governments	0		0
Cash Special Reserves	54,669	G230	0
TOTAL Restricted Assets	54,669		0
TOTAL Assets	857,599		427,229

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For the Fiscal Year Ending 2009

(G) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable	35,643	G600	39,532
TOTAL Accounts Payable	35,643		39,532
Accrued Liabilities	0	G601	1,453
TOTAL Accrued Liabilities	0		1,453
Due To Other Funds	1,375	G630	0
TOTAL Due To Other Funds	1,375		0
TOTAL Liabilities	37,018		40,985
Reserve For Encumbrances	0	G821	0
TOTAL Reserve For Encumbrances	0		0
Reserve For Repairs	54,669	G882	0
TOTAL Special Reserves	54,669		0
Unreserved Fund Balance Appropriated	231,940	G910	
TOTAL Unreserved Fund Balance - Appropriated	231,940		0
Unreserved Fund Balance Unappropriated	533,972	G911	386,244
TOTAL Unreserved Fund Balance - Unappropriated	533,972		386,244
TOTAL Fund Equity	820,581		386,244
TOTAL Liabilities And Fund Equity	857,599		427,229

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Sewer Rents	227,164	G2120	227,530
Sewer Charges		G2122	155,679
Interest & Penalties On Sewer Accts	0	G2128	0
TOTAL Departmental Income	227,164		383,209
Sewer Serv Other Govts	606,584	G2374	613,538
TOTAL Intergovernmental Charges	606,584		613,538
Interest And Earnings	47,712	G2401	18,765
TOTAL Use of Money And Property	47,712		18,765
Permits, Other	1,275	G2590	1,200
TOTAL Licenses And Permits	1,275		1,200
Insurance Recoveries	0	G2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Unclassified (specify)	1,121	G2770	
TOTAL Miscellaneous Local Sources	1,121		0
St Aid, Other Home And Comm Serv	4,419	G3989	4,205
TOTAL State Aid	4,419		4,205
TOTAL Revenues	888,275		1,020,916
Interfund Transfers	0	G5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	888,275		1,020,916

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Unallocated Insurance, Contr Expend	13,550	G19104	12,190
TOTAL Unallocated Insurance	13,550		12,190
Taxes & Assess On Munic Prop, Contr Expend	223	G19504	204
TOTAL Taxes & Assess On Munic Prop	223		204
TOTAL General Government Support	13,773		12,394
Sewer Administration, Contr Expend	0	G81104	
TOTAL Sewer Administration	0		0
Sanitary Sewers, Pers Serv	41,649	G81201	28,173
Sanitary Sewers, Equip & Cap Outlay	34,881	G81202	33,422
Sanitary Sewers, Contr Expend	28,503	G81204	10,649
TOTAL Sanitary Sewers	105,033		72,244
Sewage Treat Disp, Pers Serv	14,248	G81301	0
Sewage Treat Disp, Equip & Cap Outlay	0	G81302	0
Sewage Treat Disp, Contr Expend	520,319	G81304	545,317
TOTAL Sewage Treat Disp	534,567		545,317
TOTAL Home And Community Services	639,600		617,561
State Retirement, Empl Bnfts	3,661	G90108	2,052
Social Security , Empl Bnfts	4,226	G90308	2,071
Worker's Compensation, Empl Bnfts	1,872	G90408	674
Unemployment Insurance, Empl Bnfts	780	G90508	46
Disability Insurance, Empl Bnfts	40	G90558	15
Hospital & Medical (dental) Ins, Empl Bnft	15,655	G90608	8,413
TOTAL Employee Benefits	26,234		13,271
Debt Principal, Serial Bonds	10,000	G97106	12,600
TOTAL Debt Principal	10,000		12,600
Debt Interest, Serial Bonds	8,778	G97107	8,459
TOTAL Debt Interest	8,778		8,459
TOTAL Expenditures	698,385		664,285
Transfers, Other Funds	64,200	G99019	66,000
Transfers, Capital Projects Fund	111,121	G99509	724,968
TOTAL Operating Transfers	175,321		790,968
TOTAL Other Uses	175,321		790,968
TOTAL Detail Expenditures And Other Uses	873,706		1,455,253

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	806,012	G8021	820,581
Restated Fund Equity - Beg of Year	806,012	G8022	820,581
ADD - REVENUES AND OTHER SOURCES	888,275		1,020,916
DEDUCT - EXPENDITURES AND OTHER USES	873,706		1,455,253
Fund Equity - End of Year	820,581	G8029	386,244

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues And Other Sources			
Est Rev - Departmental Income	228,750	G1299N	230,824
Est Rev-Intergovernmental Charges	610,670	G2399N	681,858
Est Rev - Use of Money And Property	30,000	G2499N	10,000
Licenses And Permits	9,000	G2599N	1,500
Est Rev-Miscellaneous Local Sources		G2799N	13,818
Est Rev - State Aid		G3099N	4,000
TOTAL Estimated Revenues	878,420		942,000
Appropriated Fund Balance	231,940	G599N	
TOTAL Estimated Other Sources	231,940		0
TOTAL Estimated Revenues And Other Sources	1,110,360		942,000

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(G) SEWER

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations And Other Uses			
App - General Government Support	58,000	G1999N	69,220
App - Home And Community Services	719,090	G8999N	718,700
App - Employee Benefits	25,420	G9199N	27,950
App - Debt Service	16,850	G9899N	58,130
TOTAL Appropriations	819,360		874,000
App - Interfund Transfer	291,000	G9999N	68,000
TOTAL Other Uses	291,000		68,000
TOTAL Appropriations And Other Uses	1,110,360		942,000

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	3,699	H200	-43,515
Cash In Time Deposits	94,038	H201	-640,788
TOTAL Cash	97,737		-684,303
Accounts Receivable	25,921	H380	0
TOTAL Other Receivables (net)	25,921		0
State & Federal Receivables		H410	927,949
TOTAL State And Federal Aid Receivables	0		927,949
Due From Other Funds	0	H391	0
TOTAL Due From Other Funds	0		0
Cash Special Reserves	0	H230	0
TOTAL Restricted Assets	0		0
TOTAL Assets	123,658		243,646

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable	56,046	H600	103,642
TOTAL Accounts Payable	56,046		103,642
Accrued Liabilities	0	H601	0
TOTAL Accrued Liabilities	0		0
Due To Other Funds	0	H630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	56,046		103,642
Reserve For Encumbrances	0	H821	0
TOTAL Reserve For Encumbrances	0		0
Reserve For Repairs	0	H882	0
TOTAL Special Reserves	0		0
Unreserved Fund Balance Appropriated	0	H910	140,003
TOTAL Unreserved Fund Balance - Appropriated	0		140,003
Unreserved Fund Balance Unappropriated	67,612	H911	0
TOTAL Unreserved Fund Balance - Unappropriated	67,612		0
TOTAL Fund Equity	67,612		140,003
TOTAL Liabilities And Fund Equity	123,658		243,646

VILLAGE OF Cayuga Heights
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			
Capital Projects-Other Local Govts	0	H2397	0
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	509	H2401	451
TOTAL Use of Money And Property	509		451
Gifts And Donations	0	H2705	0
Unclassified (specify)	0	H2770	0
TOTAL Miscellaneous Local Sources	0		0
St Aid, Other Home And Comm Serv	0	H3989	
St Aid, Sewer Cap Proj	0	H3990	927,949
TOTAL State Aid	0		927,949
TOTAL Revenues	509		928,401
Interfund Transfers	183,000	H5031	732,584
TOTAL Interfund Transfers	183,000		732,584
Serial Bonds	0	H5710	0
Bans Redeemed From Appropriations	0	H5731	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	183,000		732,584
TOTAL Detail Revenues And Other Sources	183,510		1,660,984

VILLAGE OF Cayuga Heights
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			
Buildings, Equip & Cap Outlay	0	H16202	785
TOTAL Buildings	0		785
Central Garage, Equip & Cap Outlay	0	H16402	6,831
TOTAL Central Garage	0		6,831
TOTAL General Government Support	0		7,616
Fire, Equip & Cap Outlay	0	H34102	0
TOTAL Fire	0		0
TOTAL Public Safety	0		0
Snow Removal, Equip & Cap Outlay	0	H51422	0
TOTAL Snow Removal	0		0
Bus Operations, Equip & Cap Outlay	0	H56302	0
TOTAL Bus Operations	0		0
TOTAL Transportation	0		0
Sanitary Sewers, Equip & Cap Outlay	0	H81202	0
TOTAL Sanitary Sewers	0		0
Sewage Treat Disp, Equip & Cap Outlay	111,121	H81302	1,447,097
TOTAL Sewage Treat Disp	111,121		1,447,097
Refuse & Garbage, Equip & Cap Outlay	0	H81602	0
TOTAL Refuse & Garbage	0		0
Water Trans & Distrib, Equip & Cap Outlay	71,879	H83402	133,880
TOTAL Water Trans & Distrib	71,879		133,880
Comm Beautification, Equip & Cap Outlay	0	H85102	0
TOTAL Comm Beautification	0		0
TOTAL Home And Community Services	183,000		1,580,977
Debt Principal, Serial Bonds	0	H97106	0
Debt Principal, Bond Anticipation Notes	0	H97306	0
TOTAL Debt Principal	0		0
Debt Interest, Serial Bonds	0	H97107	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	183,000		1,588,593
Transfers, Other Funds	0	H99019	0
Transfers, Capital Projects Fund	0	H99509	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	183,000		1,588,593

VILLAGE OF Cayuga Heights
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	67,103	H8021	67,612
Restated Fund Equity - Beg of Year	67,103	H8022	67,612
ADD - REVENUES AND OTHER SOURCES	183,510		1,660,984
DEDUCT - EXPENDITURES AND OTHER USES	183,000		1,588,593
Fund Equity - End of Year	67,612	H8029	140,003

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Land	102,401	K101	102,401
Buildings	4,669,007	K102	6,123,720
Improvements Other Than Buildings		K103	
Machinery & Equipment	4,006,036	K104	4,143,902
Infrastructure	38,225,076	K106	38,603,989
Accum Deprec, Buildings	-1,260,937	K112	-1,345,098
Accum Depr, Machinery & Equip	-1,412,282	K114	-1,544,483
Accum Deprec, Infrastructure	-20,750,426	K116	-21,425,096
TOTAL Fixed Assets (net)	23,578,875		24,659,335
TOTAL Assets	23,578,875		24,659,335

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Total Non-Current Govt Assets	23,578,875	K159	24,659,335
TOTAL Investments in Non-Current Government Assets	23,578,875		24,659,335
TOTAL Fund Equity	23,578,875		24,659,335
TOTAL Liabilities And Fund Equity	23,578,875		24,659,335

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

Balance Sheet

Code Description	2008	EdpCode	2009
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VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

Balance Sheet

Code Description	2008	EdpCode	2009
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VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

Results of Operation

Code Description	2008	EdpCode	2009
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VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

Results of Operation

Code Description	2008	EdpCode	2009
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VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

Changes in Fund Equity

Code Description	2008	EdpCode	2009
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VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	16,406	TA200	6,697
TOTAL Cash	16,406		6,697
Due From Other Funds	46,555	TA391	
TOTAL Due From Other Funds	46,555		0
TOTAL Assets	62,961		6,697

VILLAGE OF Cayuga Heights
Annual Update Document
For the Fiscal Year Ending 2009

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Due To Other Funds	1,175	TA630	
TOTAL Due To Other Funds	1,175		0
Consolidated Payroll	30,469	TA10	
Deferred Compensation	7	TA17	
State Retirement	957	TA18	-35
Disability Insurance		TA19	247
Group Insurance	-2,345	TA20	-1,636
Nys Income Tax	2,099	TA21	
Federal Income Tax	5,415	TA22	
Social Security Tax	6,592	TA26	
Guaranty & Bid Deposits	625	TA30	2,085
Other Funds (specify)	17,968	TA85	6,035
TOTAL Agency Liabilities	61,787		6,697
TOTAL Liabilities	62,961		6,697
TOTAL Liabilities And Fund Equity	62,961		6,697

VILLAGE OF Cayuga Heights
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	1,933,751	W129	1,781,158
TOTAL Provision To Be Made In Future Budgets	1,933,751		1,781,158
TOTAL Assets	1,933,751		1,781,158

VILLAGE OF Cayuga Heights
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			
Compensated Absences	92,151	W687	97,658
TOTAL Other Liabilities	92,151		97,658
Bonds Payable	1,841,600	W628	1,683,500
TOTAL Bond And Long Term Liabilities	1,841,600		1,683,500
TOTAL Liabilities	1,933,751		1,781,158
TOTAL Liabilities And Fund Equity	1,933,751		1,781,158

VILLAGE OF Cayuga Heights
Financial Comments
For the Fiscal Year Ending 2009

VILLAGE OF Cayuga Heights
Statement of Indebtedness
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2006000001	EDPCODE	Amount
Month and Year of Issue		7/28/2005
Purpose of Issue		WWTP Trickling Filters
Current Interest Rate		2.0000
Outstanding Beginning of Year	2P18671	227,600
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	12,600
Outstanding End of the Fiscal Year	2P18677	215,000
Final Maturity Date		7/28/2025

Total Bond		Amount
Outstanding Beginning of Year		227,600
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		12,600
Outstanding End of Year		215,000

0

VILLAGE OF Cayuga Heights
Statement of Indebtedness
For the Fiscal Year Ending 2009

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2005000002	EDPCODE	Amount
Month and Year of Issue		9/28/2004
Purpose of Issue		adder Truck Acquisition
Current Interest Rate		2.8000
Outstanding Beginning of Year	2P18771	114,000
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	55,500
Outstanding End of the Fiscal Year	2P18777	58,500
Final Maturity Date		9/28/2009

Bond No. 2001000005	EDPCODE	Amount
Month and Year of Issue		5/17/2000
Purpose of Issue		Fire Projects 1
Current Interest Rate		6.0000
Outstanding Beginning of Year	2P18771	750,000
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	45,000
Outstanding End of the Fiscal Year	2P18777	705,000
Final Maturity Date		5/15/2019

VILLAGE OF Cayuga Heights
Statement of Indebtedness
For the Fiscal Year Ending 2009

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2001000001	EDPCODE	Amount
Month and Year of Issue		6/15/2000
Purpose of Issue		Fire Projects
Current Interest Rate		6.0000
Outstanding Beginning of Year	2P18771	750,000
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	45,000
Outstanding End of the Fiscal Year	2P18777	705,000
Final Maturity Date		6/15/2019

Total Bond		Amount
Outstanding Beginning of Year		1,614,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		145,500
Outstanding End of Year		1,468,500

0

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

Total Bond		Amount
Outstanding Beginning of Year		1,841,600
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		158,100
Outstanding End of Year		1,683,500

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$354.98
Demand Deposits	9Z2011	\$122,237.80
Time Deposits	9Z2021	\$1,701,420.41
Total		\$1,824,013.19
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,629,070.00
Total		\$2,879,070.00
 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	_____

VILLAGE OF Cayuga Heights
 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
****-1918	\$1,701,420	\$0	\$0	\$1,701,420
****-1918	\$131,160	\$0	\$15,619	\$115,541
****-1918	\$21,291	\$0	\$14,594	\$6,697
Total Adjusted Bank Balance				\$1,823,658
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$1,823,658
Total Cash Balance All Funds			9ZCASHB *	\$1,824,013
* Must be equal				

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

Total Full Time Employees:		19			
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	\$57,915.00	13	3	
90158	Police and Fire Retirement	\$68,294.00	6	8	
90258	Local Pension Fund				
90308	Social Security	\$96,748.00	19	18	
90408	Worker's Compensation Insurance	\$31,464.00	19	18	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,177.00	19	18	
90558	Disability Insurance	\$699.00	19	18	
90608	Hospital and Medical (Dental) Insurance	\$392,973.00	19		12
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$650,270.00			
Computed Total From Financial Section (comparative purposes only)		\$649,550.35			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$14,306		gallons	
Diesel Fuel	\$34,084		gallons	
Fuel Oil			gallons	
Natural Gas	\$53,503		cubic feet	
Electricity	\$128,686		kilowatts	
Coal			tons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jeffrey Silber, hereby certify that I am the Chief Fiscal Officer of the Village of Cayuga Heights, and that the information provided in the annual financial report of the Village of Cayuga Heights, for the fiscal year ended 05/31/2009, 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 Village of Cayuga Heights, and adopted by me as my signature for use in conjunction with the filing of the Village of Cayuga Heights's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Cayuga Heights's annual financial report for the fiscal year ended 05/31/2009 and filed by means of electronic data transmission.

Name of Report Preparer if
different than Chief Fiscal Officer

Jeffrey A. Silber
Name

() - _____
Telephone Number

Treasurer
Title

836 Hanshaw Rd., Ithaca, NY 14850
Official Address

10/04/2009
Date of Certification

(607) 257-1238
Official Telephone Number