

Statement of Revenues, Expenditures and Fund Balance
General Fund - Village of Brocton

	Fiscal Year Ending May 31:				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues:					
Real Property Taxes	\$287,958	\$299,514	\$294,153	\$294,315	\$292,115
Real Property Tax Items	500	1,480	4,925	4,404	5,499
Non-Property Tax Items	164,920	173,712	178,608	178,326	186,116
Departmental Income	2,087	295	1,070	357	325
Intergovernmental Charges	53,282	59,584	65,330	62,164	57,882
Use of Money and Property	1,617	13,170	4,592	1,004	945
Licenses and Permits	1,235	1,455	1,748	2,230	2,745
Fines and Forfeitures	17,770	11,357	14,500	12,119	7,851
Sale of Property & Comp. for Loss	73,131	188,849	138,793	4,149	9,261
Miscellaneous	26,172	20,247	27,656	2,607	313
State Aid	43,351	121,113	53,523	106,411	39,044
Proceeds of Obligations	0	0	0	0	57,000
Total Revenues:	<u>\$672,023</u>	<u>\$890,776</u>	<u>\$784,898</u>	<u>\$668,086</u>	<u>\$659,096</u>
Expenditures:					
General Government Support	\$99,842	\$164,422	\$149,023	\$124,377	\$129,468
Public Safety	51,755	134,039	109,075	191,360	75,694
Transportation	216,361	607,641	209,677	200,710	191,687
Economic Asst. & Opportunity	1,610	1,650	1,651	6,620	1,650
Culture & Recreation	75,086	25,625	15,870	13,071	12,047
Home and Community Service	21,636	15,594	15,327	22,011	14,484
Employee Benefits	69,346	68,615	72,924	70,263	75,907
Debt Service	30,238	30,068	40,735	17,312	28,881
Total Expenditures:	<u>\$565,874</u>	<u>\$1,047,654</u>	<u>\$614,282</u>	<u>\$645,724</u>	<u>\$529,818</u>
Fund Balance Beginning of Year	\$462,295	\$618,399	\$452,507	\$623,253	\$645,615
Prior Year Adjustments	49,955	(9,014)	130	0	0
Restated Fund Equity	<u>\$512,250</u>	<u>\$609,385</u>	<u>\$452,637</u>	<u>\$623,253</u>	<u>\$645,615</u>
ADD- Revenues & Other Sources	672,023	890,776	784,898	668,086	659,096
DEDUCT - Expend. & Other Uses	<u>565,874</u>	<u>1,047,654</u>	<u>614,282</u>	<u>645,724</u>	<u>529,818</u>
Fund Balance End of Year	<u>\$618,399</u>	<u>\$452,507</u>	<u>\$623,253</u>	<u>\$645,615</u>	<u>\$774,893</u>

Source: Annual Update Documents of the Village as submitted to the New York State Comptroller's Office.

Note: This table NOT audited

Statement of Revenues, Expenditures and Fund Balance
Electric Fund - Village of Brocton

	Fiscal Year Ending May 31:				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues:					
Charges for Services Within Locality	\$645,063	\$698,746	\$718,555	\$604,981	\$727,386
Sale of Property & Comp. For Loss	14,805	5,479	4,894	2,419	4,073
Use of Money & Property	1,274	1,376	504	312	239
Other	0	0	0	35,174	0
State Aid	10,000	0	0	0	0
Total Revenues:	<u>\$671,142</u>	<u>\$705,601</u>	<u>\$723,953</u>	<u>\$642,886</u>	<u>\$731,698</u>
Expenditures:					
Personal Services	\$86,449	\$83,226	\$85,553	\$95,308	\$97,228
Contractual Expenses	552,624	610,833	677,341	597,791	595,648
Employee Benefits	20,753	18,644	20,114	21,069	24,766
Interfund Transfers	0	0	0	16,647	29,990
Debt Service	0	3,783	2,723	1,663	26,932
Total Expenditures:	<u>\$659,826</u>	<u>\$716,486</u>	<u>\$785,731</u>	<u>\$732,478</u>	<u>\$774,564</u>
Fund Balance Beginning of Year	\$690,576	\$701,892	\$691,007	\$611,229	\$436,165
Prior Year Adjustments	0	0	(18,000)	(85,472)	0
Restated Fund Equity	<u>\$690,576</u>	<u>\$701,983</u>	<u>\$673,007</u>	<u>\$525,757</u>	<u>\$436,165</u>
ADD- Revenues & Other Sources	671,142	705,601	723,953	642,886	731,698
DEDUCT - Expend. & Other Uses	<u>659,826</u>	<u>716,486</u>	<u>785,731</u>	<u>732,478</u>	<u>774,564</u>
Fund Balance End of Year	<u><u>\$701,892</u></u>	<u><u>\$691,007</u></u>	<u><u>\$611,229</u></u>	<u><u>\$436,165</u></u>	<u><u>\$393,299</u></u>

Source: Annual Update Documents of the Village as submitted to the New York State Comptroller's Office.

Note: This table NOT audited

**Statement of Revenues, Expenditures and Fund Balance
Water Fund - Village of Brocton**

	Fiscal Year Ending May 31:				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues:					
Departmental Income	\$321,149	\$321,063	\$313,328	\$335,692	\$368,839
Use of Money & Property	399	247	29	16	17
Miscellaneous Local Sources	1,012	1,081	1,046	1,558	14,605
Sale of Property/Comp. for Loss	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>110,054</u>
Total Revenues:	<u>\$322,560</u>	<u>\$322,391</u>	<u>\$314,403</u>	<u>\$337,266</u>	<u>\$493,515</u>
Expenditures:					
General Governmental Support	\$22,524	\$21,021	\$93,039	\$197,817	\$15,275
Home & Community Services	254,742	251,215	256,432	285,075	307,870
Employee Benefits	34,661	38,202	38,311	33,775	41,185
Debt Service	<u>26,824</u>	<u>25,939</u>	<u>25,054</u>	<u>24,170</u>	<u>35,212</u>
Total Expenditures:	<u>\$338,751</u>	<u>\$336,377</u>	<u>\$412,836</u>	<u>\$540,837</u>	<u>\$399,542</u>
Fund Balance Beginning of Year	\$96,312	\$89,910	\$75,924	(\$22,509)	(\$226,080)
Prior Year Adjustments	<u>9,789</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restated Fund Equity	\$106,101	\$89,910	\$75,924	(\$22,509)	(\$226,080)
ADD- Revenues & Other Sources	322,560	322,391	314,403	337,266	493,515
DEDUCT - Expend. & Other Uses	<u>338,751</u>	<u>336,377</u>	<u>412,836</u>	<u>540,837</u>	<u>399,542</u>
Fund Balance End of Year	<u>\$89,910</u>	<u>\$75,924</u>	<u>(\$22,509)</u>	<u>(\$226,080)</u>	<u>(\$132,107)</u>

Source: Annual Update Documents of the Village as submitted to the New York State Comptroller's Office.

Note: This table NOT audited

Statement of Revenues, Expenditures and Fund Balance
Sewer Fund - Village of Brocton

	Fiscal Year Ending May 31:				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues:					
Departmental Income	\$477,666	\$450,804	\$448,215	\$449,448	\$401,566
Use of Money & Property	214	1,386	240	28	68
Miscellaneous Local Sources	10,000	2,133	30,006	1,246	3,004
Sale of Property & Comp. for Loss	0	0	0	2,027	0
Total Revenues:	<u>\$487,880</u>	<u>\$454,323</u>	<u>\$478,461</u>	<u>\$452,749</u>	<u>\$404,638</u>
Expenditures:					
General Governmental Support	\$22,755	\$16,652	\$81,956	\$157,780	\$37,967
Home & Community Services	210,960	212,401	215,171	210,008	201,225
Employee Benefits	30,554	28,765	30,849	31,455	35,702
Debt Service	179,648	164,111	188,598	146,775	141,225
Total Expenditures:	<u>\$443,917</u>	<u>\$421,929</u>	<u>\$516,574</u>	<u>\$546,018</u>	<u>\$416,119</u>
Fund Balance Beginning of Year	\$157,175	\$211,580	\$243,974	\$205,861	\$112,592
Prior Year Adjustments	10,442	0	0	0	0
Restated Fund Equity	\$167,617	\$211,580	\$243,974	\$205,861	\$112,592
ADD- Revenues & Other Sources	487,880	454,323	478,461	452,749	404,638
DEDUCT - Expend. & Other Uses	<u>443,917</u>	<u>421,929</u>	<u>516,574</u>	<u>546,018</u>	<u>416,119</u>
Fund Balance End of Year	<u><u>\$211,580</u></u>	<u><u>\$243,974</u></u>	<u><u>\$205,861</u></u>	<u><u>\$112,592</u></u>	<u><u>\$101,111</u></u>

Source: Annual Update Documents of the Village as submitted to the New York State Comptroller's Office.

Note: This table NOT audited

Balance Sheet
Combined Funds - Village of Brocton
Fiscal Year Ending May 31, 2011

	<u>General</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
Assets:				
Cash	\$577,534	\$151,988	\$185,008	\$22,807
Other Receivables	3,309	45,446	94,675	46,105
Due From Other Funds	6,055	39,734	2,009	6,997
Due From Other Governments	1,496	0	0	3,888
Investments	0	0	0	2,292
Inventories	0	3,142	0	0
Restricted	216,956	7,984	9,830	30,810
Fixed	0	733,906	0	0
Total Assets:	<u>\$805,350</u>	<u>\$982,200</u>	<u>\$291,522</u>	<u>\$112,899</u>
Liabilities:				
Accounts Payable	\$17,968	\$27,364	\$9,682	\$4,799
Accrued Liabilities	3,995	2,968	5,557	3,843
Other Deposits	0	7,929	0	0
Deferred Revenues	0	0	5,000	0
Notes Payable	0	0	400,000	0
Bonds Payable	0	540,000	0	0
Due to Other Funds	8,493	2,375	3,390	3,055
Due to Other Governments	0	8,265	0	0
Total Liabilities:	<u>\$30,456</u>	<u>\$588,901</u>	<u>\$423,629</u>	<u>\$11,697</u>
Fund Equity:				
Special Reserves	\$210,599	\$0	\$9,830	\$30,810
Unreserved Fund Balance:				
Appropriated	46,700	0	56,211	66,307
Unappropriated	517,595	0	(198,148)	4,085
Retained Earnings	0	393,299	0	0
Total Fund Equity:	<u>\$774,894</u>	<u>\$393,299</u>	<u>(\$132,107)</u>	<u>\$101,202</u>
Total Liabilities and Fund Equity:	<u>\$805,350</u>	<u>\$982,200</u>	<u>\$291,522</u>	<u>\$112,899</u>

Source: Annual Update Documents of the Village as submitted to the New York State
Comptroller's Office.

Note: This table NOT audited

Budget Summary
Sewer Fund - Village of Brocton
Fiscal Year Ending May 31, 2012

Revenues:

Departmental Income	\$399,000
Use of Money & Property	0
Appropriated Fund Balance	<u>66,307</u>
Total Revenues:	<u><u>\$465,307</u></u>

Expenses:

General Governmental Support	\$9,208
Home & Community Services	246,601
Employee Benefits	46,898
Debt Service	<u>153,600</u>
Total Expenditures:	<u><u>\$456,307</u></u>

Source: Adopted Budgets of the Village

Note: This table NOT audited