

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

	Fiscal Year Ending May 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Revenues:</b>					
Real Property Taxes	\$305,446	\$287,958	\$299,514	\$294,153	\$294,315
Real Property Tax Items	0	500	1,480	4,925	4,404
Non-Property Tax Items	170,429	164,920	173,712	178,608	178,326
Departmental Income	1,150	2,087	295	1,070	357
Intergovernmental Charges	52,180	53,282	59,584	65,330	62,164
Use of Money and Property	0	1,617	13,170	4,592	1,004
Licenses and Permits	1,080	1,235	1,455	1,748	2,230
Fines and Forfeitures	15,676	17,770	11,357	14,500	12,119
Sale of Property & Comp. for Loss	137,572	73,131	188,849	138,793	4,149
Miscellaneous	4,983	26,172	20,247	27,656	2,607
State Aid	31,907	43,351	121,113	53,523	106,411
Federal Aid	17,191	0	0	0	0
Total Revenues:	<u>\$737,614</u>	<u>\$672,023</u>	<u>\$890,776</u>	<u>\$784,898</u>	<u>\$668,086</u>
<b>Expenditures:</b>					
General Government Support	\$92,912	\$99,842	\$164,422	\$149,023	\$124,377
Public Safety	50,872	51,755	134,039	109,075	191,360
Transportation	175,497	216,361	607,641	209,677	200,710
Economic Asst. & Opportunity	2,368	1,610	1,650	1,651	6,620
Culture & Recreation	18,259	75,086	25,625	15,870	13,071
Home and Community Service	14,697	21,636	15,594	15,327	22,011
Employee Benefits	83,832	69,346	68,615	72,924	70,263
Interfund Transfers	86,727	0	0	0	0
Debt Service	1,541	30,238	30,068	40,735	17,312
Total Expenditures:	<u>\$526,705</u>	<u>\$565,874</u>	<u>\$1,047,654</u>	<u>\$614,282</u>	<u>\$645,724</u>
Fund Balance Beginning of Year	\$246,130	\$462,295	\$618,399	\$452,507	\$623,253
Prior Year Adjustments	5,256	49,955	(9,014)	130	0
Restated Fund Equity	251,386	512,250	609,385	452,637	623,253
ADD- Revenues & Other Sources	737,614	672,023	890,776	784,898	668,086
DEDUCT - Expend. & Other Uses	<u>526,705</u>	<u>565,874</u>	<u>1,047,654</u>	<u>614,282</u>	<u>645,724</u>
Fund Balance End of Year	<u>\$462,295</u>	<u>\$618,399</u>	<u>\$452,507</u>	<u>\$623,253</u>	<u>\$645,615</u>

Source: Annual Update Documents of the Village as submitted to the NYS office of the Comptroller.

Note: This table NOT audited

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

	Fiscal Year Ending May 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Revenues:</b>					
Departmental Income	\$200,476	\$321,149	\$321,063	\$313,328	\$335,692
Use of Money & Property	3,179	399	247	29	16
Miscellaneous Local Sources	98	1,012	1,081	1,046	1,558
Other Sources	<u>140,965</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>\$344,718</u>	<u>\$322,560</u>	<u>\$322,391</u>	<u>\$314,403</u>	<u>\$337,266</u>
<b>Expenditures:</b>					
General Governmental Support	\$6,406	\$22,524	\$21,021	\$93,039	\$197,817
Home & Community Services	271,143	254,742	251,215	256,432	285,075
Employee Benefits	39,218	34,661	38,202	38,311	33,775
Interfund Transfers	212	0	0	0	0
Debt Service	<u>0</u>	<u>26,824</u>	<u>25,939</u>	<u>25,054</u>	<u>24,170</u>
Total Expenditures:	<u>\$316,979</u>	<u>\$338,751</u>	<u>\$336,377</u>	<u>\$412,836</u>	<u>\$540,837</u>
Fund Balance Beginning of Year	\$68,573	\$96,312	\$89,910	\$75,924	(\$22,509)
Prior Year Adjustments	0	9,789	0	0	0
Restated Fund Equity	\$68,573	\$106,101	\$89,910	\$75,924	(\$22,509)
ADD- Revenues & Other Sources	344,718	322,560	322,391	314,403	337,266
DEDUCT - Expend. & Other Uses	<u>316,979</u>	<u>338,751</u>	<u>336,377</u>	<u>412,836</u>	<u>540,837</u>
Fund Balance End of Year	<u>\$96,312</u>	<u>\$89,910</u>	<u>\$75,924</u>	<u>(\$22,509)</u>	<u>(\$226,080)</u>

Source: Annual Update Documents of the Village as submitted to the NYS office of the Comptroller.

Note: This table NOT audited

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

	Fiscal Year Ending May 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Revenues:</b>					
Departmental Income	\$435,299	\$477,666	\$450,804	\$448,215	\$449,448
Use of Money & Property	0	214	1,386	240	28
Miscellaneous Local Sources	30	10,000	2,133	30,006	1,246
Sale of Property & Comp. for Loss	0	0	0	0	2,027
Interfund Transfer	<u>12,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>\$448,303</u>	<u>\$487,880</u>	<u>\$454,323</u>	<u>\$478,461</u>	<u>\$452,749</u>
<b>Expenditures:</b>					
General Governmental Support	\$5,050	\$22,755	\$16,652	\$81,956	\$157,780
Home & Community Services	179,406	210,960	212,401	215,171	210,008
Employee Benefits	34,804	30,554	28,765	30,849	31,455
Debt Service	<u>168,546</u>	<u>179,648</u>	<u>164,111</u>	<u>188,598</u>	<u>146,775</u>
Total Expenditures:	<u>\$387,806</u>	<u>\$443,917</u>	<u>\$421,929</u>	<u>\$516,574</u>	<u>\$546,018</u>
Fund Balance Beginning of Year	\$96,669	\$157,175	\$211,580	\$243,974	\$205,861
Prior Year Adjustments	9	10,442	0	0	0
Restated Fund Equity	\$96,678	\$167,617	\$211,580	\$243,974	\$205,861
ADD- Revenues & Other Sources	448,303	487,880	454,323	478,461	452,749
DEDUCT - Expend. & Other Uses	<u>387,806</u>	<u>443,917</u>	<u>421,929</u>	<u>516,574</u>	<u>546,018</u>
Fund Balance End of Year	<u>\$157,175</u>	<u>\$211,580</u>	<u>\$243,974</u>	<u>\$205,861</u>	<u>\$112,592</u>

Source: Annual Update Documents of the Village as submitted to the NYS office of the Comptroller.

Note: This table NOT audited

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

	Fiscal Year Ending May 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Revenues:</b>					
Charges for Services Within Locality	\$603,073	\$645,063	\$698,746	\$718,555	\$604,981
Sale of Property & Comp. For Loss	70,794	14,805	5,479	4,894	2,419
Use of Money & Property	215	1,274	1,376	504	312
Other	0	0	0	0	35,174
State Aid	0	10,000	0	0	0
Total Revenues:	<u>\$674,082</u>	<u>\$671,142</u>	<u>\$705,601</u>	<u>\$723,953</u>	<u>\$642,886</u>
<b>Expenditures:</b>					
Personal Services	\$83,557	\$86,449	\$83,226	\$85,553	\$95,308
Contractual Expenses	599,574	552,624	610,833	677,341	597,791
Employee Benefits	3,401	20,753	18,644	20,114	21,069
Interfund Transfers	0	0	0	0	16,647
Debt Service	0	0	3,783	2,723	1,663
Total Expenditures:	<u>\$686,532</u>	<u>\$659,826</u>	<u>\$716,486</u>	<u>\$785,731</u>	<u>\$732,478</u>
Fund Balance Beginning of Year	\$703,152	\$690,576	\$701,892	\$691,007	\$611,229
Prior Year Adjustments	(126)	0	0	(18,000)	(85,472)
Restated Fund Equity	\$703,026	\$690,576	\$701,983	\$673,007	\$525,757
ADD- Revenues & Other Sources	674,082	671,142	705,601	723,953	642,886
DEDUCT - Expend. & Other Uses	<u>686,532</u>	<u>659,826</u>	<u>716,486</u>	<u>785,731</u>	<u>732,478</u>
Fund Balance End of Year	<u>\$690,576</u>	<u>\$701,892</u>	<u>\$691,007</u>	<u>\$611,229</u>	<u>\$436,165</u>

Source: Annual Update Documents of the Village as submitted to the NYS office of the Comptroller.

Note: This table NOT audited

**Balance Sheet**  
**Combined Funds - Village of Brocton**  
Fiscal Year Ending May 31, 2010

	<u>General</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
<b>Assets:</b>				
Cash	\$489,519	\$149,283	\$94,353	\$48,311
Other Receivables	3,065	34,008	85,942	35,205
Due From Other Funds	6,055	0	1,976	6,933
Due From Other Governments	50,000	0	0	0
Investments	0	0	0	2,288
Inventories	0	3,142	0	0
Prepaid Expenses	0	417	269	269
Restricted	113,523	7,320	9,813	30,707
Fixed	0	302,235	0	0
Total Assets:	<u>\$662,162</u>	<u>\$496,405</u>	<u>\$192,353</u>	<u>\$123,713</u>
<b>Liabilities:</b>				
Accounts Payable	\$6,867	\$28,093	\$11,972	\$6,161
Accrued Liabilities	3,752	3,023	4,594	3,292
Other Deposits	0	7,320	0	0
Other Liabilities	0	13,240	0	0
Notes Payable	0	0	400,000	0
Due to Other Funds	5,928	1,267	1,867	1,667
Due to Other Governments	0	7,297	0	0
Total Liabilities:	<u>\$16,547</u>	<u>\$60,240</u>	<u>\$418,433</u>	<u>\$11,120</u>
<b>Fund Equity:</b>				
Special Reserves	\$77,408	\$0	\$9,813	\$30,744
Unreserved Fund Balance:				
Appropriated	38,550	0	31,595	21,774
Unappropriated	529,657	0	(267,488)	60,075
Retained Earnings	0	436,165	0	0
Total Fund Equity:	<u>\$645,615</u>	<u>\$436,165</u>	<u>(\$226,080)</u>	<u>\$112,593</u>
<b>Total Liabilities and Fund Equity:</b>	<u>\$662,162</u>	<u>\$496,405</u>	<u>\$192,353</u>	<u>\$123,713</u>

Source: Source: Annual Update Documents of the Village as submitted to the NYS office of the Comptroller.

Note: This table NOT audited

**Budget Summaries**  
**General Fund - Village of Brocton**

	Fiscal Years Ending May 31:	
	<u>2011</u>	<u>2012</u>
Revenues:		
Real Property Taxes	\$292,115	\$292,468
Real Property Tax Items	1,000	1,000
Departmental Income	175,004	175,004
Public Safety	57,882	57,882
Use of Money & Property	1,000	1,000
Licenses & Permits	1,725	1,725
Fines and Forfeitures	11,000	11,000
Sale of Property & Comp. for Loss	0	1,400
Miscellaneous	1,400	3,000
State Aid	36,228	34,710
Appropriated Fund Balance	38,550	46,700
Total Revenues:	<u>\$615,904</u>	<u>\$625,889</u>
Expenditures:		
General Government Support	\$154,799	\$155,218
Public Safety	111,376	83,528
Transportation	220,989	206,443
Economic Assistance and Opportunity	1,650	1,650
Culture and Recreation	12,335	13,350
Home and Community Service	11,429	17,450
Employee Benefits	86,014	97,097
Debt Service	17,312	51,153
Total Expenditures:	<u>\$615,904</u>	<u>\$625,889</u>

Source: Adopted Budgets of the Village

Note: This table NOT audited

**Budget Summaries**  
**Water Fund - Village of Brocton**

	Fiscal Years Ending May 31:	
	<u>2011</u>	<u>2012</u>
Revenues:		
Departmental Income	\$357,250	\$358,600
Miscellaneous Local Source	500	750
Appropriated Fund Balance	<u>31,595</u>	<u>56,211</u>
Total Revenues:	<u><u>\$389,345</u></u>	<u><u>\$415,561</u></u>
Expenditures:		
General Governmental Support	\$18,712	\$18,704
Home & Community Services	290,154	310,350
Employee Benefits	45,194	54,580
Debt Service	35,285	21,927
Transfers	<u>0</u>	<u>10,000</u>
Total Expenditures:	<u><u>\$389,345</u></u>	<u><u>\$415,561</u></u>

Source: Adopted Budgets of the Village

Note: This table NOT audited

**Budget Summaries**  
**Sewer Fund - Village of Brocton**

	<u>Fiscal Years Ending May 31:</u>	
	<u>2011</u>	<u>2012</u>
Revenues:		
Departmental Income	\$426,000	\$399,000
Use of Money & Property	2,000	0
Appropriated Fund Balance	<u>21,774</u>	<u>66,307</u>
Total Revenues:	<u><u>\$449,774</u></u>	<u><u>\$465,307</u></u>
Expenses:		
General Governmental Support	\$8,988	\$9,208
Home & Community Services	255,601	246,601
Employee Benefits	38,410	46,898
Debt Service	<u>146,775</u>	<u>153,600</u>
Total Expenditures:	<u><u>\$449,774</u></u>	<u><u>\$456,307</u></u>

Source: Adopted Budgets of the Village

Note: This table NOT audited

**Budget Summaries**  
**Electric Fund - Village of Brocton**

	Fiscal Years Ending May 31:	
	<u>2011</u>	<u>2012</u>
Revenues:		
Interest & Earnings	\$750	\$0
Sale of Electric Power	613,214	658,146
Miscellaneous	6,325	2,525
Appropriated Fund Balance	449	18,392
Total Revenues:	<u>\$620,738</u>	<u>\$679,063</u>
Expenditures:		
Appropriations	\$382,560	\$431,760
Distribution	6,500	6,500
Consumer Accounting	3,400	3,500
General Office & Salaries	21,922	19,000
Insurance	8,265	8,500
Miscellaneous	12,000	15,000
Stores	4,500	4,500
Transportation	6,500	6,000
Payroll	88,604	102,592
Employee Benefits	24,534	30,211
Debt Service	46,953	46,500
Interfund Transfers	15,000	5,000
Total Expenditures:	<u>\$620,738</u>	<u>\$679,063</u>

Source: Adopted Budgets of the Village

Note: This table NOT audited