

**Statement of Revenues, Expenditures and Fund Balances
General Fund - Village of Castile**

	Fiscal Year Ending May 31:				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues:					
Real Property Taxes	\$170,623	\$172,000	\$172,579	\$191,230	\$194,543
Real Property Tax Items	4,015	4,224	4,084	4,815	4,898
Non-Property Tax Items	10,809	10,795	11,670	12,573	13,269
Departmental Income	1,406	1,650	1,540	1,300	1,330
Intergovernmental Charges	50,300	50,610	51,246	50,609	55,760
Use of Money and Property	20,677	22,153	15,303	12,867	12,363
Fines & Forfeitures	85	50	0	0	0
Sale of Property & Comp. For Loss	0	700	655	0	0
Miscellaneous	1,963	4,099	1,555	3,380	2,367
State Aid	54,092	33,764	73,497	57,511	18,729
Federal Aid	0	0	0	0	0
Total Revenues	\$313,970	\$300,045	\$332,129	\$334,285	\$303,259
Expenditures:					
General Government Support	\$39,449	\$44,333	\$44,396	\$44,145	\$54,664
Public Safety	84,615	20,239	32,371	29,172	19,657
Health	6,121	3,655	5,985	2,754	3,343
Transportation	171,188	115,946	178,807	147,761	114,100
Economic Asst. & Opportunity	500	550	575	600	675
Culture & Recreation	25,622	27,306	27,965	32,193	46,288
Home & Community Service	3,853	5,631	5,501	5,274	5,092
Employee Benefits	28,530	26,004	24,276	34,439	39,911
Debt Service	14,250	13,750	13,250	12,750	17,250
Interfund Transfers	0	0	0	0	0
Total Expenditures	\$374,128	\$257,414	\$333,126	\$309,088	\$300,980
Fund Balance Beginning of Year	\$281,088	\$220,930	\$263,561	\$262,564	\$287,761
Prior Year Adjustments	0	0	0	0	1
Restated Fund Equity	281,088	220,930	263,561	262,564	287,762
ADD- Revenues & Other Sources	313,970	300,045	332,129	334,285	303,259
DEDUCT - Expend. & Other Uses	374,128	257,414	333,126	309,088	300,980
Fund Balance End of Year	\$220,930	\$263,561	\$262,564	\$287,761	\$290,041

Source: Annual Financial Reports of the Village, as submitted to the New York State Comptroller

Note: This table NOT audited

Statement of Revenues, Expenditures and Fund Balances
Water Fund - Village of Castile

	Fiscal Year Ending May 31:				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues:					
Departmental Income	\$80,836	\$80,794	\$77,112	\$93,591	\$107,631
Use of Money & Property	539	662	602	113	64
Miscellaneous Local Sources	0	0	0	4,538	496
Interfund Transfer	0	0	0	0	0
Total Revenues	<u>\$81,375</u>	<u>\$81,456</u>	<u>\$77,714</u>	<u>\$98,242</u>	<u>\$108,191</u>
Expenditures:					
General Government Support	\$12,288	\$9,489	\$9,946	\$9,754	\$9,823
Home & Community Services	59,590	52,564	64,691	86,599	59,686
Employee Benefits	8,431	8,035	8,286	12,539	13,261
Debt Service	0	0	0	0	0
Total Expenditures	<u>\$80,309</u>	<u>\$70,088</u>	<u>\$82,923</u>	<u>\$108,892</u>	<u>\$82,770</u>
Fund Balance Beginning of Year	\$21,990	\$23,056	\$34,424	\$29,215	\$18,565
Prior Year Adjustments	0	0	0	0	0
Restated Fund Equity	21,990	23,056	34,424	29,215	18,565
ADD- Revenues & Other Sources	81,375	81,456	77,714	98,242	108,191
DEDUCT - Expend. & Other Uses	<u>80,309</u>	<u>70,088</u>	<u>82,923</u>	<u>108,892</u>	<u>82,770</u>
Fund Balance End of Year	<u>\$23,056</u>	<u>\$34,424</u>	<u>\$29,215</u>	<u>\$18,565</u>	<u>\$43,986</u>

Source: Annual Financial Reports of the Village, as submitted to the New York State Comptroller's

Note: This table NOT audited

Statement of Revenues, Expenditures and Fund Balances
Sewer Fund - Village of Castile

	Fiscal Year Ending May 31:				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues:					
Departmental Income	\$5,700	\$228,855	\$289,587	\$291,248	\$291,590
Use of Money & Property	0	316	1,565	395	310
Miscellaneous Local Sources	0	0	0	0	138
State Aid	150,897	231,677	17,426	0	0
Total Revenues	\$156,597	\$460,848	\$308,578	\$291,643	\$292,038
Expenditures:					
General Government Support	\$3,629	\$5,352	\$6,724	\$6,669	\$6,531
Home & Community Services	149,701	311,516	99,897	85,237	82,132
Employee Benefits	0	1,760	5,430	7,683	8,912
Debt Service	0	160,000	178,254	170,000	201,620
Total Expenditures	\$153,330	\$478,628	\$290,305	\$269,589	\$299,195
Fund Balance Beginning of Year	\$0	\$3,267	(\$14,513)	\$3,760	\$25,814
Prior Year Adjustments	0	0	0	0	0
Restated Fund Equity	0	3,267	(14,513)	3,760	25,814
ADD- Revenues & Other Sources	156,597	460,848	308,578	291,643	292,038
DEDUCT - Expend. & Other Uses	153,330	478,628	290,305	269,589	299,195
Fund Balance End of Year	\$3,267	(\$14,513)	\$3,760	\$25,814	\$18,657

Source: Annual Financial Reports of the Village, as submitted to the New York State Comptroller's Office.

Note: This table NOT audited

**Statement of Revenues, Expenditures and Fund Balances
Electric Fund - Village of Castle**

	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	\$444,617	\$463,025	\$484,791	\$466,432	\$467,570
Sale of Property/Comp. for Loss	3,997	16,931	11,654	8,054	7,774
Use of Money and Property	2,581	4,103	1,951	626	645
Other	(4,901)	(2,860)	(3,850)	(216)	0
Total Revenues	\$446,294	\$481,199	\$494,546	\$474,896	\$475,989
Expenditures:					
Personal Services	\$65,499	\$57,261	\$59,903	\$52,255	\$58,819
Contractual Expenses	328,831	395,081	396,993	395,302	373,198
Employee Benefits	27,538	19,863	18,921	23,127	27,177
Interest Expense	1,670	1,022	0	0	0
Total Expenditures	\$423,538	\$473,227	\$475,817	\$470,684	\$459,194
Fund Balance Beginning of Year	\$759,994	\$782,750	\$790,722	\$809,451	\$813,663
Prior Year Adjustments	0	0	0	0	0
Restated Fund Equity	759,994	782,750	790,722	809,451	813,663
ADD- Revenues & Other Sources	446,294	481,199	494,546	474,896	475,989
DEDUCT - Expend. & Other Uses	423,538	473,227	475,817	470,684	459,194
Fund Balance End of Year	\$782,750	\$790,722	\$809,451	\$813,663	\$830,458

Source: Annual Financial Reports of the Village, as submitted to the New York State Comptroller's Office.

Note: This table NOT audited

Balance Sheet
Combined Funds - Village of Castile
Fiscal Year Ended May 31, 2011

	<u>General</u>	<u>Water</u>	<u>Sewer</u>	<u>Electric</u>
Assets:				
Cash	\$94,029	\$34,482	\$67,344	\$44,164
Other Receivables	0	12,480	36,333	27,726
Due from Other Funds	83,000	0	0	0
Inventories	0	0	0	30,024
Restricted Assets	123,752	0	0	87,804
Fixed Assets	0	0	0	667,732
Total Assets	<u>\$300,781</u>	<u>\$46,962</u>	<u>\$103,677</u>	<u>\$857,450</u>
Liabilities:				
Accounts Payable	\$5,527	\$0	\$200	\$17,193
Accrued Liabilities	5,213	2,918	1,879	0
Due to Other Funds	0	0	83,000	0
Other Deposits	0	0	0	9,851
Total Liabilities	<u>\$10,740</u>	<u>\$2,918</u>	<u>\$85,079</u>	<u>\$27,044</u>
Fund Balances:				
Special Reserves	\$123,753	\$0	\$0	\$0
Retained Earnings	0	0	0	830,406
Unreserved - Unappropriated	166,288	44,044	18,598	0
Total Fund Balances	<u>\$290,041</u>	<u>\$44,044</u>	<u>\$18,598</u>	<u>\$830,406</u>
Total Liabilities and Fund Balances	<u>\$300,781</u>	<u>\$46,962</u>	<u>\$103,677</u>	<u>\$857,450</u>

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

Note: This table NOT audited

Budget Summaries
Combined Funds - Village of Castile
Fiscal Year Ending May 31, 2012

	<u>General</u>	<u>Water</u>	<u>Sewer</u>	<u>Electric</u>
Revenues:				
Real Property Taxes	\$204,230	\$0	\$0	\$0
Real Property Tax Items	4,900	0	0	0
Non Property Tax Items	13,200	0	0	0
Departmental Income	1,400	128,000	307,750	485,000
Intergovernmental Charges	55,930	0	0	0
Use of Money and Property	13,050	200	500	0
Non-Operating Income	0	0	0	15,000
Sale of Property / Comp. for Loss	15,000	0	0	0
State Aid	18,840	0	0	0
Appropriated Fund Balance	79,000	0	0	0
Total Revenues	<u>\$405,550</u>	<u>\$128,200</u>	<u>\$308,250</u>	<u>\$500,000</u>
Expenditures:				
General Government Support	\$77,150	\$10,200	\$12,000	\$0
Public Safety	39,500	0	0	0
Health	6,000	0	0	0
Transportation	169,750	0	0	0
Economic Assist. & Opportunity	700	0	0	0
Culture & Recreation	33,500	0	0	0
Home & Community Services	5,900	78,750	77,250	500,000
Employee Benefits	56,550	18,975	12,650	0
Debt Service	16,500	20,275	206,350	0
Total Expenditures	<u>\$405,550</u>	<u>\$128,200</u>	<u>\$308,250</u>	<u>\$500,000</u>

Source: Adopted Budgets of the Village

Note: This table NOT audited