

Statement of Revenues, Expenditures and Fund Balances
General Fund - Village of Cayuga

	Fiscal Year Ending May 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues:					
Real Property Taxes	\$149,875	\$152,716	\$177,329	\$179,791	\$178,000
Real Property Tax Items	4,665	12,104	9,327	6,101	7,640
Non-Property Tax Items	83,788	90,353	107,550	102,831	96,544
Departmental Income	14,154	13,917	16,578	12,360	5,989
Intergovernmental Charges	7,659	7,716	8,076	8,492	8,652
Use of Money and Property	11,026	11,025	12,941	11,027	12,362
Licenses and Permits	3,134	2,722	2,553	2,484	1,373
Fines & Forfeitures	0	0	0	128	0
Sale of Property & Comp. For Loss	24,691	27,450	1,255	1,100	0
Miscellaneous	7,913	3,253	5,324	2,156	6,665
State Aid	16,491	11,839	32,050	19,852	12,917
Federal Aid	0	0	0	0	500
Total Revenues	<u>\$323,396</u>	<u>\$333,095</u>	<u>\$372,983</u>	<u>\$346,322</u>	<u>\$330,641</u>
Expenditures:					
General Government Support	\$72,614	\$80,109	\$80,401	\$89,527	\$96,774
Public Safety	32,042	31,948	29,617	33,725	35,511
Health	75	100	100	100	200
Transportation	46,447	56,053	69,548	49,718	42,237
Economic Asst. & Opportunity	900	800	200	200	0
Culture & Recreation	34,584	37,327	45,769	36,980	43,871
Home & Community Service	37,642	39,886	43,564	44,200	42,365
Employee Benefits	18,764	18,114	31,669	24,966	22,344
Debt Service	34,967	37,356	37,127	35,978	30,678
Interfund Transfers	23,850	47,002	11,587	0	30,000
Total Expenditures	<u>\$301,885</u>	<u>\$348,695</u>	<u>\$349,582</u>	<u>\$315,394</u>	<u>\$343,979</u>
Fund Balance Beginning of Year	\$82,998	\$100,084	\$84,485	\$103,085	\$134,013
Prior Year Adjustments	(4,425)	1	(4,801)	0	0
Restated Fund Equity	78,573	100,085	79,684	103,085	134,013
ADD- Revenues & Other Sources	323,396	333,095	372,983	346,322	330,641
DEDUCT - Expend. & Other Uses	301,885	348,695	349,582	315,394	343,979
Fund Balance End of Year	<u>\$100,084</u>	<u>\$84,485</u>	<u>\$103,085</u>	<u>\$134,013</u>	<u>\$120,675</u>

Source: Annual Financial Reports of the Village

Note: This table NOT audited

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

	Fiscal Year Ending May 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues:					
Departmental Income	\$112,453	\$107,093	\$114,508	\$108,518	\$106,606
Use of Money & Property	151	62	400	374	18
Miscellaneous Local Sources	634	7,328	30	0	0
Interfund Transfer	<u>0</u>	<u>11,525</u>	<u>10,000</u>	<u>0</u>	<u>30,000</u>
Total Revenues	<u>\$113,238</u>	<u>\$126,008</u>	<u>\$124,938</u>	<u>\$108,892</u>	<u>\$136,624</u>
Expenditures:					
General Government Support	\$1,500	\$1,600	\$1,650	\$1,650	\$1,650
Home & Community Services	77,828	73,155	82,256	93,403	122,860
Employee Benefits	14,838	14,385	14,586	16,100	13,317
Debt Service	<u>22,288</u>	<u>21,577</u>	<u>20,867</u>	<u>23,711</u>	<u>15,776</u>
Total Expenditures	<u>\$116,454</u>	<u>\$110,717</u>	<u>\$119,359</u>	<u>\$134,864</u>	<u>\$153,602</u>
Fund Balance Beginning of Year	\$21,191	\$19,767	\$35,058	\$40,637	\$14,664
Prior Year Adjustments	1,792	0	0	(1)	0
Restated Fund Equity	22,983	19,767	35,058	40,636	14,664
ADD- Revenues & Other Sources	113,238	126,008	124,938	108,892	136,624
DEDUCT - Expend. & Other Uses	<u>116,454</u>	<u>110,717</u>	<u>119,359</u>	<u>134,864</u>	<u>153,602</u>
Fund Balance End of Year	<u>\$19,767</u>	<u>\$35,058</u>	<u>\$40,637</u>	<u>\$14,664</u>	<u>(\$2,313)</u>

Source: Annual Financial Reports of the Village

Note: This table NOT audited

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

	Fiscal Year Ending May 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues:					
Departmental Income	\$70,094	\$69,501	\$70,834	\$75,399	\$92,426
Use of Money & Property	165	259	688	282	171
Miscellaneous Local Sources	2,117	453	0	0	0
Federal Aid	4,967	0	0	0	0
Total Revenues	<u>\$77,343</u>	<u>\$70,213</u>	<u>\$71,522</u>	<u>\$75,681</u>	<u>\$92,597</u>
Expenditures:					
General Government Support	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Home & Community Services	47,166	43,002	45,792	42,402	45,271
Employee Benefits	11,260	11,389	11,885	12,355	11,524
Debt Service	11,467	6,506	6,355	6,195	6,020
Total Expenditures	<u>\$70,893</u>	<u>\$61,897</u>	<u>\$65,032</u>	<u>\$61,952</u>	<u>\$63,815</u>
Fund Balance Beginning of Year	\$12,420	\$18,870	\$27,186	\$33,676	\$47,405
Prior Year Adjustments	0	0	0	0	0
Restated Fund Equity	12,420	18,870	27,186	33,676	47,405
ADD- Revenues & Other Sources	77,343	70,213	71,522	75,681	92,597
DEDUCT - Expend. & Other Uses	70,893	61,897	65,032	61,952	63,815
Fund Balance End of Year	<u>\$18,870</u>	<u>\$27,186</u>	<u>\$33,676</u>	<u>\$47,405</u>	<u>\$76,187</u>

Source: Annual Financial Reports of the Village

Note: This table NOT audited

Balance Sheet
Combined Funds - Village of Cayuga
Fiscal Year Ended May 31, 2010

	<u>General</u>	<u>Water</u>	<u>Sewer</u>
Assets:			
Cash	\$127,187	\$8,810	\$29,922
Other Receivables	0	1,726	4,367
Due from Other Funds	0	0	42,599
Restricted Assets	292	0	0
Total	<u>\$127,479</u>	<u>\$10,537</u>	<u>\$76,887</u>
Liabilities:			
Accounts Payable	\$5,129	\$11,850	\$0
Other Liabilities	75	0	0
Due to Other Governments	1,600	1,000	700
Total	<u>\$6,804</u>	<u>\$12,850</u>	<u>\$700</u>
Fund Balances:			
Retained Earnings	\$0	\$0	\$0
Special Reserves	292	1,791	0
Unreserved Fund Balance - Unappropriated	120,383	(4,105)	76,187
Total	<u>\$120,675</u>	<u>(\$2,313)</u>	<u>\$76,187</u>
Total Liabilities and Fund Equity	<u>\$127,479</u>	<u>\$10,537</u>	<u>\$76,887</u>

Source: Annual Financial Reports of the Village

Note: This table NOT audited

Budget Summaries
Combined Funds - Village of Cayuga
Fiscal Year Ending May 31, 2011

	<u>General</u>	<u>Water</u>	<u>Sewer</u>
Revenues:			
Real Property Taxes	\$180,000	\$0	\$0
Real Property Tax Items	7,000	0	0
Non Property Tax Items	88,200	0	0
Departmental Income	3,250	115,050	102,500
Intergovernmental Charges	10,000	0	0
Use of Money and Property	9,500	0	0
Licenses and Permits	1,200	0	0
Interfund Transfers	0	20,000	0
State Aid	9,000	0	0
Appropriated Fund Balance	54,243	3,502	(17,740)
Total Revenues	<u>\$362,393</u>	<u>\$138,552</u>	<u>\$84,760</u>
Expenditures:			
General Government Support	\$114,900	\$4,650	\$3,000
Public Safety	39,200	0	0
Health	100	0	0
Transportation	53,000	0	0
Economic Assist. & Opportunity	200	0	0
Culture & Recreation	45,100	0	0
Home & Community Services	53,350	98,700	62,900
Employee Benefits	26,200	15,575	12,660
Debt Service	30,343	19,627	6,200
Total Expenditures	<u>\$362,393</u>	<u>\$138,552</u>	<u>\$84,760</u>

Source: Adopted Budget of the Village

Note: This table NOT audited

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

	<u>General</u>	<u>Water</u>	<u>Sewer</u>
Revenues:			
Real Property Taxes	\$180,000	\$0	\$0
Real Property Tax Items	6,750	0	0
Non Property Tax Items	89,050	0	0
Departmental Income	2,000	166,297	128,235
Intergovernmental Charges	8,815	0	0
Use of Money and Property	13,000	0	0
Licenses and Permits	750	0	0
Interfund Transfers	0	0	0
State Aid	27,975	0	0
Appropriated Fund Balance	54,639	13,518	33,434
Total Revenues	<u>\$382,979</u>	<u>\$179,815</u>	<u>\$161,669</u>
Expenditures:			
General Government Support	\$126,950	\$3,650	\$3,000
Public Safety	46,575	0	0
Health	100	0	0
Transportation	65,750	0	0
Economic Assist. & Opportunity	200	0	0
Culture & Recreation	37,550	0	0
Home & Community Services	55,400	120,950	78,710
Employee Benefits	38,375	19,460	14,791
Debt Service	12,079	35,755	65,168
Total Expenditures	<u>\$382,979</u>	<u>\$179,815</u>	<u>\$161,669</u>

Source: Adopted Budget of the Village

Note: This table NOT audited