

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

	Fiscal Year Ending May 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues:					
Real Property Taxes	\$276,324	\$256,660	\$261,495	\$245,785	\$245,784
Real Property Tax Items	3,081	2,238	2,423	2,202	1,825
Non-Property Tax Items	40,617	47,618	42,386	32,081	35,915
Departmental Income	516	500	2,118	2,044	1,893
Intergovernmental Charges	74,000	78,800	80,000	81,900	81,800
Use of Money and Property	17,808	25,271	27,921	19,335	15,801
Licenses and Permits	723	378	894	592	1,054
Fines and Forfeitures	75	135	555	490	50
Sale of Prop. & Comp. for Loss	6,410	2,226	55	530	6,048
Miscellaneous	138	1,876	140	1,747	1,218
State Aid	11,276	44,279	10,349	54,815	32,329
Interfund Revenues	2,000	6,500	10,500	4,500	0
Total Revenues	<u>\$432,968</u>	<u>\$466,481</u>	<u>\$438,836</u>	<u>\$446,021</u>	<u>\$423,717</u>
Expenditures:					
General Government Support	\$115,610	\$125,144	\$130,913	\$121,869	\$149,741
Public Safety	95,616	90,125	71,459	78,657	84,734
Health	604	635	667	1,000	1,050
Transportation	66,679	51,818	63,562	85,706	48,105
Culture & Recreation	23,721	20,396	26,439	26,044	27,024
Home and Community Service	10,037	10,654	11,491	42,551	6,495
Employee Benefits	32,330	34,236	34,823	33,348	34,642
Debt Service	28,497	26,097	20,660	26,956	19,662
Interfund Transfers	0	12,500	0	0	0
Total Expenditures	<u>\$373,094</u>	<u>\$371,605</u>	<u>\$360,014</u>	<u>\$416,131</u>	<u>\$371,453</u>
Fund Balance Beginning of Year	\$202,705	\$262,579	\$327,906	\$405,129	\$435,019
Prior Year Adjustments	0	(29,549)	(1,599)	0	0
Restated Fund Equity	202,705	233,030	326,307	405,129	435,019
ADD- Revenues & Other Sources	432,968	466,481	438,836	446,021	423,717
DEDUCT - Expend. & Other Uses	373,094	371,605	360,014	416,131	371,453
Fund Balance End of Year	<u>\$262,579</u>	<u>\$327,906</u>	<u>\$405,129</u>	<u>\$435,019</u>	<u>\$487,283</u>

Source: Annual Financial Statements 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 Lyndonville**

	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	\$324,873	\$318,930	\$332,727	\$335,750	\$332,648
Intergovernmental Charges	60,126	60,161	60,069	60,109	60,121
Use of Money and Property	2,608	4,125	4,437	1,520	547
Miscellaneous Local Sources	125	0	155	15	80
Interfund Transfers	0	0	0	34,931	0
<b>Total Revenues</b>	<b>\$387,732</b>	<b>\$383,216</b>	<b>\$397,388</b>	<b>\$432,325</b>	<b>\$393,396</b>
<b>Expenses:</b>					
General Government Support	\$9,885	\$9,917	\$9,963	\$9,513	\$7,790
Home and Community	163,246	144,476	142,702	180,855	167,613
Employee Benefits	25,341	26,735	24,697	30,371	27,411
Debt Service	135,137	153,926	182,034	182,111	182,085
Interfund Transfers	2,000	5,500	7,500	4,500	0
<b>Total Operating Expenses</b>	<b>\$335,609</b>	<b>\$340,554</b>	<b>\$366,896</b>	<b>\$407,350</b>	<b>\$384,899</b>
Fund Balance Beginning of Year	\$90,563	\$142,722	\$183,433	\$214,014	\$238,901
Prior Year Adjustments	36	(1,951)	89	(88)	0
Restated Fund Equity	90,599	140,771	183,522	213,926	238,901
ADD- Revenues & Other Sources	387,732	383,216	397,388	432,325	393,396
DEDUCT - Expend. & Other Uses	335,609	340,554	366,896	407,350	384,899
Fund Balance End of Year	<u>\$142,722</u>	<u>\$183,433</u>	<u>\$214,014</u>	<u>\$238,901</u>	<u>\$247,398</u>

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

Note: This table NOT audited

**Statement of Revenues, Expenditures and Fund Balances**  
**Sewer Fund - Village of Lyndonville**

	Fiscal Year Ending May 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues:					
Real Property Taxes	\$28,425	\$30,500	\$29,500	\$28,500	\$27,500
Departmental Income	111,534	109,264	110,580	108,165	108,487
Use of Money & Property	162	339	335	111	56
Miscellaneous	143	50	100	40	45
Interfund Transfers	0	12,500	0	0	0
Total Revenues	<u>\$140,264</u>	<u>\$152,653</u>	<u>\$140,515</u>	<u>\$136,816</u>	<u>\$136,088</u>
Expenses:					
General Government Support	\$6,316	\$5,375	\$6,493	\$6,173	\$5,125
Home and Community Services	84,559	98,266	79,881	82,282	83,755
Employee Benefits	10,524	12,318	10,370	11,049	11,789
Debt Service	28,425	30,500	29,500	28,500	27,500
Interfund Transfers	0	1,000	3,000	0	25,000
Total Expenses	<u>\$129,824</u>	<u>\$147,459</u>	<u>\$129,244</u>	<u>\$128,004</u>	<u>\$153,169</u>
Fund Balance Beginning of Year	\$8,881	\$19,337	\$22,578	\$33,848	\$42,660
Prior Year Adjustments	16	(1,953)	(1)	0	32
Restated Fund Equity	8,897	17,384	22,577	33,848	42,692
ADD- Revenues & Other Sources	140,264	152,653	140,515	136,816	136,088
DEDUCT - Expend. & Other Uses	<u>129,824</u>	<u>147,459</u>	<u>129,244</u>	<u>128,004</u>	<u>153,169</u>
Fund Balance End of Year	<u>\$19,337</u>	<u>\$22,578</u>	<u>\$33,848</u>	<u>\$42,660</u>	<u>\$25,611</u>

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

Note: This table NOT audited

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

	<u>General</u>	<u>Water</u>	<u>Sewer</u>
<b>Assets:</b>			
Cash and Cash Equivalents	\$323,728	\$154,469	\$26,462
Other Receivables	4,967	0	776
Investments	0	97,662	0
Water and Sewer Rents Receivable	0	359	84
Due From Other Funds	1,112	0	0
Due From Other Governments	22,236	0	0
Restricted Assets	158,571	0	0
Due from State and Federal Aid	2,226	0	0
Total Assets	<u>\$512,840</u>	<u>\$252,490</u>	<u>\$27,322</u>
<b>Liabilities:</b>			
Accounts Payable	\$20,608	\$3,688	\$1,236
Accrued Liabilities	2,738	700	416
Due to Other Funds	2,226	704	59
Total Liabilities	<u>\$25,572</u>	<u>\$5,092</u>	<u>\$1,711</u>
<b>Fund Balances:</b>			
Special Reserves	\$158,571	\$0	\$0
Unreserved Fund Balance - Appropriated	130,000	32,800	25,611
Unreserved Fund Balance - Unappropriated	198,697	214,598	0
Total Fund Balance	<u>\$487,268</u>	<u>\$247,398</u>	<u>\$25,611</u>
Total Liabilities and Fund Balances	<u>\$512,840</u>	<u>\$252,490</u>	<u>\$27,322</u>

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

Note: This table NOT audited

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

	Fiscal Year Ending May 31:	
	2011	2012
Revenues:		
Real Property Taxes	\$242,073	\$251,537
Real Property Tax Items	2,200	2,200
Non-Property Tax	30,818	25,584
Departmental Income	2,083	3,301
Intergovernmental Charges	81,900	81,900
Use of Money & Property	2,500	15,400
Licenses & Permits	14,845	445
Fines & Forfeitures	300	300
Sale of Prop & Comp for Loss	500	500
Miscellaneous	50	50
State Aid	16,250	9,943
Appropriated Fund Balance	130,000	135,184
Total Revenues:	\$523,519	\$526,344
Expenses:		
General Government Support	\$171,800	\$169,170
Miscellaneous	0	20
Public Safety	107,642	92,680
Transportation	123,700	123,050
Culture & Recreation	32,930	33,780
Home & Community Service	16,950	18,050
Employee Benefits	50,700	62,594
Debt Service	19,797	0
Capital Fire Company Reserve	0	27,000
Total Expenditures:	\$523,519	\$526,344

Source: Adopted Budgets of the Village

Note: This table NOT audited

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

	<u>Fiscal Year Ending May 31:</u>	
	<u>2011</u>	<u>2012</u>
Revenues:		
Water Charges	\$403,610	\$355,700
Due From Other Governments	0	59,751
Use of Money & Property	1,000	500
Miscellaneous	100	100
Appropriated Fund Balance	32,800	72,206
Total:	<u>\$437,510</u>	<u>\$488,257</u>
Expenses:		
General Government Support	\$26,400	\$26,400
Home & Community Service	188,000	187,000
Employee Benefits	39,850	41,850
Debt Service	183,260	233,007
Total:	<u>\$437,510</u>	<u>\$488,257</u>

Source: Adopted Budgets of the Village

Note: This table NOT audited

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

	Fiscal Year Ending May 31:	
	<u>2011</u>	<u>2012</u>
Revenues:		
Real Property Taxes	\$26,500	\$25,500
Sewer Rents	117,200	117,200
Use of Money & Property	100	50
Miscellaneous	50	50
Interfund Revenues	0	0
Appropriated Fund Balance	36,730	17,985
Total:	\$180,580	\$160,785
Expenses:		
General Government Support	\$12,600	\$13,600
Home & Community Service	100,000	102,500
Employee Benefits	16,480	19,185
Debt Service	26,500	25,500
Interfund Transfer	25,000	0
Total:	\$180,580	\$160,785

Source: Adopted Budgets of the Village

Note: This table NOT audited