

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

	Fiscal Year Ending May 31:				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Revenues:</b>					
Real Property Taxes	\$249,610	\$251,067	\$275,091	\$274,838	\$273,695
Real Property Tax Items	5,332	3,793	3,425	4,525	4,086
Non-Property Tax Items	121,719	136,208	129,784	127,231	137,513
Departmental Income	12,991	16,919	18,245	31,922	20,449
Intergovernmental Charges	68,050	69,750	72,450	73,400	75,600
Use of Money and Property	13,983	18,737	5,693	2,415	2,360
Licenses & Permits	740	500	335	400	350
Fines & Forfeitures	310	470	990	710	169
Sale of Property & Comp. For Loss	810	18,730	8,775	331	0
Miscellaneous Local Sources	2,771	7,125	651	200	485
State Aid	59,838	43,786	47,416	69,755	41,161
Federal Aid	40,672	0	26,489	0	5,000
<b>Total Revenues</b>	<b>\$576,826</b>	<b>\$567,085</b>	<b>\$589,344</b>	<b>\$585,727</b>	<b>\$560,868</b>
<b>Expenditures:</b>					
General Governmental Support	\$94,248	\$102,322	\$85,619	\$81,700	\$83,015
Public Safety	119,480	48,799	50,759	53,412	61,869
Health	133	40	40	0	0
Transportation	165,286	206,555	198,325	154,508	178,742
Culture & Recreation	84,323	85,530	81,835	78,556	75,966
Home & Community Services	90,050	59,134	34,302	29,691	29,356
Employee Benefits	66,714	71,115	51,504	57,875	58,615
Debt Service	5,713	0	0	0	96,206
<b>Total Expenditures</b>	<b>\$625,947</b>	<b>\$573,495</b>	<b>\$502,384</b>	<b>\$455,742</b>	<b>\$583,769</b>
<b>Excess (Deficit) Revenues</b>					
Over Expenditures	(\$49,121)	(\$6,410)	\$86,960	\$129,985	(\$22,901)
Net Adjustments to Fund Balances	101	398	0	0	0
Fund Balance Beg. of Fiscal Year	543,116	494,096	488,084	575,044	705,029
Fund Balance End of Fiscal Year	\$494,096	\$488,084	\$575,044	\$705,029	\$682,128

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

Note: This table NOT audited

**Statement of Revenues, Expenditures and Fund Balances**  
**Water Fund - Village of McGraw**

	Fiscal Year Ending May 31:				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Revenues:</b>					
Departmental Income	\$58,244	\$56,927	\$56,479	\$60,572	\$60,510
Use of Money and Property	3,578	4,145	1,147	458	411
Sale of Property and Compensation for Loss	3,974	0	3,168	0	0
Miscellaneous Local Sources	615	233	0	0	0
Total Revenues	<u>\$66,411</u>	<u>\$61,305</u>	<u>\$60,794</u>	<u>\$61,030</u>	<u>\$60,921</u>
<b>Expenditures:</b>					
General Governmental Support	\$1,900	\$1,850	\$0	\$0	\$0
Home & Community Service	68,072	56,493	57,264	41,969	50,380
Employee Benefits	6,713	6,341	5,006	6,229	4,578
Debt Service	0	0	0	0	0
Operating Transfers	0	0	0	0	0
Total Expenditures	<u>\$76,685</u>	<u>\$64,684</u>	<u>\$62,270</u>	<u>\$48,199</u>	<u>\$54,958</u>
<b>Excess (Deficit) Revenues</b>					
Over Expenditures	(\$10,274)	(\$3,379)	(\$1,476)	\$12,831	\$5,963
Net Adjustments to Fund Balances	972	0	0	0	0
Fund Balance Beg. of Fiscal Year	<u>175,885</u>	<u>166,583</u>	<u>163,204</u>	<u>161,729</u>	<u>174,560</u>
Fund Balance End of Fiscal Year	<u>\$166,583</u>	<u>\$163,204</u>	<u>\$161,729</u>	<u>\$174,560</u>	<u>\$180,523</u>

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

Note: This table NOT audited

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

	Fiscal Year Ending May 31:				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues:					
Departmental Income	84,556	83,339	83,002	107,783	106,386
Intergovernmental Charges	10,173	16,301	17,734	9,295	27,880
Use of Money and Property	6,130	6,961	2,010	792	734
Sale of Property and Compensation for Loss	0	0	4,752	0	89,706
Total Revenues	<u>\$100,859</u>	<u>\$106,601</u>	<u>\$107,498</u>	<u>\$117,871</u>	<u>\$224,706</u>
Expenditures:					
General Governmental Support	\$2,714	\$2,525	\$0	\$0	\$0
Home & Community Service	99,515	128,389	145,764	108,006	145,835
Employee Benefits	9,989	9,044	7,211	9,409	6,935
Total Expenditures	<u>\$112,218</u>	<u>\$139,958</u>	<u>\$152,975</u>	<u>\$117,415</u>	<u>\$152,770</u>
Excess (Deficit) Revenues					
Over Expenditures	(\$11,359)	(\$33,357)	(\$45,477)	\$456	\$71,936
Net Adjustments to Fund Balances	1,581	0	0	0	0
Fund Balance Beg. of Fiscal Year	<u>183,744</u>	<u>173,966</u>	<u>140,609</u>	<u>95,132</u>	<u>95,588</u>
Fund Balance End of Fiscal Year	<u>\$173,966</u>	<u>\$140,609</u>	<u>\$95,132</u>	<u>\$95,588</u>	<u>\$167,524</u>

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

Note: This table NOT audited

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

	<u>General</u>	<u>Water</u>	<u>Sewer</u>
<b>Assets:</b>			
Cash	\$280,276	\$113,217	\$2,138
Taxes Receivables	755	0	0
Other Receivables	0	248	82
Due from Other Funds	33,543	1,616	2,566
Due from Other Governments	0	0	0
Restricted Assets	<u>368,658</u>	<u>85,443</u>	<u>162,737</u>
<b>Total Assets</b>	<u><u>\$683,232</u></u>	<u><u>\$200,524</u></u>	<u><u>\$167,523</u></u>
<b>Liabilities:</b>			
Other Liabilities	\$99	\$0	\$0
Due to Other Funds	<u>1,046</u>	<u>20,000</u>	<u>0</u>
<b>Total Liabilities</b>	<u><u>\$1,145</u></u>	<u><u>\$20,000</u></u>	<u><u>\$0</u></u>
<b>Fund Balances:</b>			
Special Reserves	\$368,624	\$85,443	\$162,737
Unreserved - Appropriated	61,972	4,976	2,912
Unreserved - Unappropriated	<u>251,491</u>	<u>90,105</u>	<u>1,874</u>
<b>Total Fund Balance</b>	<u><u>\$682,087</u></u>	<u><u>\$180,524</u></u>	<u><u>\$167,523</u></u>
<b>Total Liabilities &amp; Fund Balance</b>	<u><u>\$683,232</u></u>	<u><u>\$200,524</u></u>	<u><u>\$167,523</u></u>

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

Note: This table NOT audited

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

	<u>General</u>	<u>Water</u>	<u>Sewer</u>
<b>Revenues:</b>			
Real Property Taxes	\$327,250	\$0	\$0
Real Property Tax Items	3,050	0	0
Non-Property Tax Items	129,000	0	0
Departmental Income	12,370	66,587	128,281
Intergovernmental Charges	71,150	0	11,000
Use of Money & Property	2,300	220	200
Licenses and Permits	300	0	0
Fines and Forfeitures	149	0	0
Micellaneous	400	0	0
State Aid	38,775	0	0
Interfund Transfers	0	0	21,257
Appropriated Fund Balance	61,971	4,976	2,912
Total Revenues:	<u>\$646,715</u>	<u>\$71,783</u>	<u>\$163,650</u>
<b>Expenditures:</b>			
General Government Support	\$138,098	\$700	\$500
Public Safety	59,000	0	0
Health	100	0	0
Transportation	183,500	0	0
Culture & Recreation	96,916	0	0
Home & Community Service	48,950	63,583	152,700
Employee Benefits	82,401	7,500	10,450
Debt Service	3,750	0	0
Interfund Transfers	34,000	0	0
Total Expenditures:	<u>\$646,715</u>	<u>\$71,783</u>	<u>\$163,650</u>

Source: Adopted Budgets of the Village

Note: This table NOT audited