

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

	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	\$390,355	\$402,829	\$405,585	\$430,334	\$432,172
Real Property Tax Items	1,527	1,299	1,500	1,690	1,626
Non-Property Tax Items	464,434	492,790	480,244	463,577	486,512
Departmental Income	3,945	4,063	17,490	69,904	99,565
Intergovernmental Charges	198,843	198,251	203,515	200,433	206,824
Use of Money & Property	67,021	58,486	21,522	7,738	7,286
Fines and Forfeitures	270	325	15	1,265	0
Sale of Prop. & Comp. for Loss	32,052	60,609	50,292	102,983	80,726
Miscellaneous Local Sources	4,018	0	0	0	0
State Aid	78,511	90,399	136,861	79,636	129,933
<b>Total Revenues</b>	<b>\$1,240,976</b>	<b>\$1,309,051</b>	<b>\$1,317,024</b>	<b>\$1,357,560</b>	<b>\$1,444,644</b>
<b>Expenditures:</b>					
General Government Support	\$213,430	\$200,478	\$195,828	\$198,487	\$191,437
Public Safety	105,448	130,300	175,025	136,159	229,512
Health	55,258	34,868	50,621	201,090	75,212
Transportation	234,557	391,116	413,953	520,176	276,485
Culture and Recreation	42,511	121,756	30,596	24,740	29,994
Home & Community Services	144,725	122,976	144,055	105,724	116,801
Employee Benefits	123,499	136,339	138,348	167,128	150,363
Debt Service	127,798	126,033	128,966	126,865	124,670
<b>Total Expenditures</b>	<b>\$1,047,226</b>	<b>\$1,263,866</b>	<b>\$1,277,392</b>	<b>\$1,480,369</b>	<b>\$1,194,474</b>
Fund Balance Beginning of Year	\$1,291,777	\$1,485,527	\$1,530,712	\$1,570,344	\$1,447,535
Prior Year Adjustments	0	0	0	0	0
Restated Fund Equity	1,291,777	1,485,527	1,530,712	1,570,344	1,447,535
ADD- Revenues & Other Sources	1,240,976	1,309,051	1,317,024	1,357,560	1,444,644
DEDUCT - Expend. & Other Uses	1,047,226	1,263,866	1,277,392	1,480,369	1,194,474
<b>Fund Balance End of Year</b>	<b>\$1,485,527</b>	<b>\$1,530,712</b>	<b>\$1,570,344</b>	<b>\$1,447,535</b>	<b>\$1,697,705</b>

Source: Annual Update Documents 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  
Sewer Fund - Village of Scottsville**

	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	\$228,123	\$254,965	\$278,836	\$278,744	\$302,842
Intergovernmental Charges	71,621	77,582	64,010	34,217	86,826
Use of Money and Property	29,068	23,667	9,115	3,659	3,224
Sale of Property & Comp. for Loss	0	0	0	6,489	0
State Aid	0	0	0	0	40,000
<b>Total Revenues</b>	<b><u>\$328,812</u></b>	<b><u>\$356,214</u></b>	<b><u>\$351,961</u></b>	<b><u>\$323,109</u></b>	<b><u>\$432,892</u></b>
<b>Expenditures:</b>					
Home & Community Service	\$280,699	\$236,299	\$210,877	\$248,683	\$463,451
Employee Benefits	47,737	37,558	32,461	36,296	37,470
<b>Total Expenditures</b>	<b><u>\$328,436</u></b>	<b><u>\$273,857</u></b>	<b><u>\$243,338</u></b>	<b><u>\$284,979</u></b>	<b><u>\$500,921</u></b>
Fund Balance Beginning of Year	\$648,819	\$649,195	\$731,552	\$840,175	\$878,305
Prior Year Adjustments	0	0	0	0	0
Restated Fund Equity	648,819	649,195	731,552	840,175	878,305
ADD- Revenues & Other Sources	328,812	356,214	351,961	323,109	432,892
DEDUCT - Expend. & Other Uses	328,436	273,857	243,338	284,979	500,921
Fund Balance End of Year	<b><u>\$649,195</u></b>	<b><u>\$731,552</u></b>	<b><u>\$840,175</u></b>	<b><u>\$878,305</u></b>	<b><u>\$810,276</u></b>

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

Note: This table NOT audited

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

	<u>General</u>	<u>Sewer</u>
<b>Assets:</b>		
Cash	\$308,017	\$47,763
Other Receivables	0	24,700
Restricted Assets	1,402,683	754,963
Total Assets	\$1,710,700	\$827,426
<b>Liabilities:</b>		
Accrued Liabilities	\$12,994	\$17,201
Other Liabilities	0	(51)
Special Reserves	1,461,177	754,963
Total Liabilities	\$1,474,171	\$772,113
<b>Fund Balances:</b>		
Unreserved Fund Balance - Appropriated	\$28,000	\$0
Unreserved Fund Balance - Unappropriated	208,529	55,313
Total Fund Balances	\$236,529	\$55,313
Total Liabilities and Fund Equity	\$1,710,700	\$827,426

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 Scottsville**  
Fiscal Year Ending May 31, 2011

	<u>General</u>	<u>Sewer</u>
Revenues:		
Real Property Taxes	\$432,172	\$0
Other Tax Items	900	0
Non Property Tax Items	453,040	0
Departmental Income	47,800	292,800
Intergovernmental Charges	204,944	74,951
Use of Money and Property	5,949	1,000
Sale of Property & Comp. for Loss	4,300	0
State Aid	22,000	0
Appropriated Fund Balance	28,000	0
Total Revenues	<u>\$1,199,105</u>	<u>\$368,751</u>
Expenditures:		
General Government Support	\$217,856	\$0
Public Safety	137,000	0
Health	66,484	0
Transportation	244,525	0
Culture & Recreation	25,466	0
Home & Community Services	152,540	216,889
Employee Benefits	146,763	39,188
Debt Service	124,671	0
Other Budgetary Purposes	83,800	112,674
Total Expenditures	<u>\$1,199,105</u>	<u>\$368,751</u>

Source: Adopted Budgets of the Village

Note: This table NOT audited

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

	<u>General</u>	<u>Sewer</u>
Revenues:		
Real Property Taxes	\$428,141	\$0
Other Tax Items	1,500	0
Non Property Tax Items	458,040	0
Departmental Income	78,785	292,800
Intergovernmental Charges	206,824	66,646
Use of Money and Property	5,949	1,000
Sale of Property & Comp. for Loss	5,300	0
Miscellaneous		0
State Aid	24,000	0
Appropriated Fund Balance	28,000	0
Total Revenues	<u>\$1,236,539</u>	<u>\$360,446</u>
Expenditures:		
General Government Support	\$197,047	\$0
Public Safety	134,750	0
Health	88,520	0
Transportation	254,642	0
Culture & Recreation	22,400	0
Home & Community Services	137,615	202,406
Employee Benefits	177,571	33,355
Debt Service	115,594	0
Other Budgetary Purposes	108,400	124,685
Total Expenditures	<u>\$1,236,539</u>	<u>\$360,446</u>

Source: Adopted Budgets of the Village

Note: This table NOT audited