

Statement of Revenues, Expenditures, & Fund Balances
General Fund - Town of Warsaw

	Fiscal Year Ending December 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues:					
Real Property Taxes	\$226,300	\$223,900	\$232,320	\$232,320	\$232,320
Real Property Tax Items	9,605	10,274	7,199	8,000	8,947
Non-Property Tax Items	0	0	0	0	0
Departmental Income	1,640	23,399	1,952	1,538	1,925
Use of Money & Property	11,728	16,001	8,498	1,671	1,071
Licenses & Permits	6,354	7,839	6,581	6,915	6,610
Fines & Forfeitures	18,094	20,297	28,437	30,845	25,802
Sale of Property & Comp. for Loss	0	1,636	1,678	0	0
Miscellaneous	218	10,000	302	52	228
State Aid	68,585	83,700	160,200	94,964	60,084
Total Revenues:	<u>\$342,524</u>	<u>\$397,046</u>	<u>\$447,167</u>	<u>\$376,305</u>	<u>\$336,987</u>
Expenditures:					
General Government Support	\$151,417	\$154,902	\$153,261	\$149,682	\$163,729
Public Safety	5,789	5,988	6,814	9,761	8,886
Transportation	70,708	79,265	300,537	105,354	72,036
Economic Asst. & Opportunity	4,015	4,050	4,325	3,750	4,253
Culture & Recreation	18,138	9,824	11,163	8,981	10,069
Employee Benefits	35,326	37,879	34,960	40,884	30,177
Debt Service	0	0	0	0	0
Total Expenditures:	<u>\$285,393</u>	<u>\$291,908</u>	<u>\$511,060</u>	<u>\$318,412</u>	<u>\$289,150</u>
Excess (Deficit) Revenues Over Expenditures	\$57,131	\$105,138	(\$63,893)	\$57,893	\$47,837
Fund Balance Beginning of Year	\$291,676	\$348,807	\$453,945	\$390,052	\$446,058
Prior Year Adjustments	0	0	0	(1,887)	0
Restated Fund Equity	<u>291,676</u>	<u>348,807</u>	<u>453,945</u>	<u>388,165</u>	<u>446,058</u>
Fund Balance End of Year	<u>\$348,807</u>	<u>\$453,945</u>	<u>\$390,052</u>	<u>\$446,058</u>	<u>\$493,895</u>

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

Note: This table NOT audited

Statement of Revenues, Expenditures & Fund Balances
Water Fund - Town of Warsaw

	Fiscal Year Ending December 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues:					
Real Property Taxes	\$5,209	\$5,209	\$5,209	\$5,209	\$5,209
Departmental Income	36,513	34,773	37,543	78,535	37,778
Use of Money and Property	89	108	154	32	21
Miscellaneous	<u>0</u>	<u>0</u>	<u>72</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$41,811</u>	<u>\$40,090</u>	<u>\$42,978</u>	<u>\$83,776</u>	<u>\$43,008</u>
Expenditures:					
Home and Community Services	\$33,271	\$32,119	\$47,383	\$35,043	\$39,599
Debt Service	<u>4,221</u>	<u>4,221</u>	<u>4,221</u>	<u>4,221</u>	<u>4,221</u>
Total Expenditures	<u>\$37,492</u>	<u>\$36,340</u>	<u>\$51,604</u>	<u>\$39,264</u>	<u>\$43,820</u>
Excess (Deficit) Revenues					
Over Expenditures	\$4,319	\$3,750	(\$8,626)	\$44,512	(\$812)
Fund Balance Beginning of Year					
Fund Balance Beginning of Year	\$868	\$5,187	\$8,937	\$311	\$44,823
Prior Year Adjustments	0	0	0	0	0
Restated Fund Equity	<u>868</u>	<u>5,187</u>	<u>8,937</u>	<u>311</u>	<u>44,823</u>
Fund Balance End of Year	<u><u>\$5,187</u></u>	<u><u>\$8,937</u></u>	<u><u>\$311</u></u>	<u><u>\$44,823</u></u>	<u><u>\$44,011</u></u>

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

Note: This table NOT audited

Statement of Revenues, Expenditures, & Fund Balances
Highway Fund - Town of Warsaw

	Fiscal Year Ending December 31:				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues:					
Real Property Taxes	\$296,000	\$307,104	\$297,000	\$297,000	\$297,000
Intergovernmental Charges	172,183	232,494	227,038	182,175	111,446
Use of Money & Property	16,393	18,947	9,956	1,641	1,235
Sale of Property & Comp. for Loss	4,000	27,227	4,950	25,000	10,010
Miscellaneous	0	0	32	0	464
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,597</u>
Total Revenues:	<u>\$488,576</u>	<u>\$585,772</u>	<u>\$538,976</u>	<u>\$505,816</u>	<u>\$430,752</u>
Expenditures:					
Transportation	\$286,861	\$493,095	\$382,880	\$497,998	\$313,643
Employee Benefits	32,060	42,770	36,409	41,247	41,788
Debt Service	<u>38,775</u>	<u>37,313</u>	<u>35,850</u>	<u>34,388</u>	<u>32,925</u>
Total Expenditures:	<u>\$357,696</u>	<u>\$573,178</u>	<u>\$455,139</u>	<u>\$573,633</u>	<u>\$388,356</u>
Excess (Deficit) Revenues					
Over Expenditures	\$130,880	\$12,594	\$83,837	(\$67,817)	\$42,396
Fund Balance Beginning of Year					
Fund Balance Beginning of Year	\$311,377	\$442,257	\$454,851	\$538,688	\$466,057
Prior Year Adjustments	0	0	0	(4,814)	0
Restated Fund Equity	<u>311,377</u>	<u>442,257</u>	<u>454,851</u>	<u>533,874</u>	<u>466,057</u>
Fund Balance End of Year	<u>\$442,257</u>	<u>\$454,851</u>	<u>\$538,688</u>	<u>\$466,057</u>	<u>\$508,453</u>

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

Note: This table NOT audited

Balance Sheet
Combined Funds - Town of Warsaw
Fiscal Year Ending December 31, 2010

	<u>General</u>	<u>Highway</u>	<u>Water</u>
Assests:			
Cash	\$419,157	\$530,967	\$42,150
Other Receivables	7,820	0	41,461
Due From Other Funds	79,193	0	0
Prepaid Expenses	1,138	2,207	0
Total Assests	<u>\$507,308</u>	<u>\$533,174</u>	<u>\$83,611</u>
Liabilities:			
Accounts Payable	\$3,622	\$17,429	\$223
Due to Other Fund	12	0	39,377
Due to Other Governments	9,779	7,292	0
Total Liabilities	<u>\$13,413</u>	<u>\$24,721</u>	<u>\$39,600</u>
Fund Equity:			
Unreserved, Appropriated	\$19,000	\$50,000	\$0
Unreserved, Unappropriated	474,895	458,453	44,011
Total Fund Equity	<u>\$493,895</u>	<u>\$508,453</u>	<u>\$44,011</u>
Total Liabilities & Fund Equity	<u>\$507,308</u>	<u>\$533,174</u>	<u>\$83,611</u>

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

Note: This table NOT audited

Budget Summaries
General Fund - Town of Warsaw

	Fiscal Year Ending December 31:	
	2011	2012
Revenues:		
Real Property Taxes	\$214,741	\$214,741
Real Property Tax Items	5,000	5,000
Departmental Income	1,300	1,300
Use of Money & Property	500	500
Licenses & Permits	6,500	6,000
Fines & Forfeitures	20,000	20,000
State Aid	56,759	49,955
Appropriated Fund Balance	19,000	282,186
Total Revenues	\$323,800	\$579,682
Expenditures:		
General Governmental Support	\$183,050	\$431,675
Public Safety	10,150	13,000
Transportation	80,228	78,228
Economic Assistance & Opp.	4,600	4,600
Culture & Recreation	11,734	11,892
Employee Benefits	34,038	40,287
Total Expenditures	\$323,800	\$579,682

Source: Adopted Budgets of the Town

Note: This table NOT audited

Budget Summaries
Water Fund - Town of Warsaw

	<u>Fiscal Year Ending December 31:</u>	
	<u>2011</u>	<u>2012</u>
Revenues:		
Real Property Taxes	\$5,209	\$5,209
Departmental Income	40,602	39,492
Use of Money & Property	<u>20</u>	<u>20</u>
Total Revenues	<u><u>\$45,831</u></u>	<u><u>\$44,721</u></u>
Expenditures:		
Home & Community	\$41,500	\$44,721
Debt Service	<u>4,331</u>	<u>0</u>
Total Expenditures	<u><u>\$45,831</u></u>	<u><u>\$44,721</u></u>

Source: Adopted Budgets of the Town

Note: This table NOT audited

Budget Summaries
Highway Fund - Town of Warsaw

	Fiscal Year Ending December 31:	
	<u>2011</u>	<u>2012</u>
Revenues:		
Real Property Taxes	\$320,923	\$320,923
Intergovernmental Charges	110,000	110,000
Use of Money & Property	400	400
Appropriated Fund Balance	<u>50,000</u>	<u>28,450</u>
Total Revenues	<u><u>\$481,323</u></u>	<u><u>\$459,773</u></u>
Expenditures:		
Transportation	\$400,000	\$405,000
Employee Benefits	49,823	54,773
Debt Service	<u>31,500</u>	<u>0</u>
Total Expenditures	<u><u>\$481,323</u></u>	<u><u>\$459,773</u></u>

Source: Adopted Budgets of the Town

Note: This table NOT audited