

**Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023**

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Megan Cook (LG260465001630B), hereby certify that I am the Chief Financial Officer of the Village of Fairport, and that the information provided in the Annual Financial Report of the Village of Fairport for the fiscal year ended 05/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- EE - Enterprise Utility
- G - Sewer
- H - Capital Projects
- PN - Permanent
- TE - Private Purpose Trust
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$808,580.45	\$1,095,942.60	\$1,656,541.29
201 - Cash In Time Deposits	\$1,049,297.53	\$1,015,828.24	\$1,014,839.69
210 - Petty Cash	\$302.50	\$125.00	\$125.00
215 - Departmental Cash	-	\$177.50	\$177.50
Total for Cash and Cash Equivalents	\$1,858,180.48	\$2,112,073.34	\$2,671,683.48
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$4,494,267.12	\$3,713,482.54	\$3,006,138.49
Total for Restricted Cash and Cash Equivalents	\$4,494,267.12	\$3,713,482.54	\$3,006,138.49
Net Other Receivables			
380 - Accounts Receivable	\$16,676.39	\$3,584.69	\$12,079.06
381 - Accrued Interest Receivable	\$12,426.00	-	-
454 - Leases Receivable	\$3,710,957.00	-	-
Total for Net Other Receivables	\$3,740,059.39	\$3,584.69	\$12,079.06
Due From			
391 - Due From Other Funds	\$941,325.16	\$508,503.04	\$439,733.10
440 - Due from Other Governments <i>Sales Tax owed from Monroe County for April-May 2023</i>	\$349,078.29	\$341,796.44	\$332,774.18
Total for Due From	\$1,290,403.45	\$850,299.48	\$772,507.28

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**A - General
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Other Assets			
480 - Prepaid Expenses	\$120,636.25	\$121,018.33	\$122,176.25
Total for Other Assets	\$120,636.25	\$121,018.33	\$122,176.25
Total for Assets	\$11,503,546.69	\$6,800,458.38	\$6,584,584.56
Total for Assets and Deferred Outflows	\$11,503,546.69	\$6,800,458.38	\$6,584,584.56

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$158,867.55	\$102,224.61	\$57,319.45
601 - Accrued Liabilities	\$91,087.45	\$83,527.15	\$12,621.91
Total for Payables	\$249,955.00	\$185,751.76	\$69,941.36
Payroll Liabilities			
710 - Consolidated Payroll	\$3,600.68	\$6,019.55	\$8,851.48
Total for Payroll Liabilities	\$3,600.68	\$6,019.55	\$8,851.48
Due to			
630 - Due To Other Funds	\$204,867.15	\$192,205.22	\$238,377.01
637 - Due to Employees Retirement System	\$80,428.65	\$69,528.09	\$158,479.61
Total for Due to	\$285,295.80	\$261,733.31	\$396,856.62
Other Liabilities			
719 - Disability Insurance	\$667.47	\$701.08	\$772.69
Total for Other Liabilities	\$667.47	\$701.08	\$772.69
Total for Liabilities	\$539,518.95	\$454,205.70	\$476,422.15
Deferred Inflows			
Deferred Inflows of Resources			

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
691 - Deferred Inflow Of Resources	\$3,676,035.50	\$1,307.50	\$507.50
Total for Deferred Inflows of Resources	\$3,676,035.50	\$1,307.50	\$507.50
Total for Deferred Inflows	\$3,676,035.50	\$1,307.50	\$507.50
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$120,636.25	\$121,018.33	\$122,176.25
Total for Nonspendable Fund Balance	\$120,636.25	\$121,018.33	\$122,176.25
Restricted Fund Balance			
814 - Workers Compensation Reserve	\$218,518.05	\$211,563.97	\$211,358.52
863 - Insurance Reserve	\$30,926.69	\$29,957.34	\$29,928.70
878 - Capital Reserve	\$4,094,459.76	\$3,401,283.32	\$2,732,002.48
899 - Other Restricted Fund Balance <i>Asset Forfeiture</i>	\$14,995.90	\$20,061.40	\$20,058.79
Total for Restricted Fund Balance	\$4,358,900.40	\$3,662,866.03	\$2,993,348.49
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$129,338.00	\$74,846.00	\$253,395.00
915 - Assigned Unappropriated Fund Balance	\$107,778.21	\$53,269.30	\$26,169.60
Total for Assigned Fund Balance	\$237,116.21	\$128,115.30	\$279,564.60
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$2,571,339.38	\$2,432,945.52	\$2,712,565.57
Total for Unassigned Fund Balance	\$2,571,339.38	\$2,432,945.52	\$2,712,565.57

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Fund Balance	\$7,287,992.24	\$6,344,945.18	\$6,107,654.91
Total for Liabilities, Deferred Inflows and Fund Balances	\$11,503,546.69	\$6,800,458.38	\$6,584,584.56

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$3,051,189.45	\$3,051,634.85	\$3,116,881.16
1030 - Special Assessments	\$8,526.50	\$1,553.25	\$7,037.13
Total for Property Taxes	\$3,059,715.95	\$3,053,188.10	\$3,123,918.29
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$219,753.30	\$221,495.81	\$147,393.13
1090 - Interest and Penalties on Real Prop Taxes	\$12,758.88	\$10,006.48	\$11,174.61
Total for Property Tax Items	\$232,512.18	\$231,502.29	\$158,567.74
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$2,047,938.47	\$1,981,078.01	\$1,733,900.69
1130 - Utilities Gross Receipts Tax	\$25,990.26	\$21,078.71	\$18,082.71
1170 - Franchise Tax	\$61,494.57	\$61,379.13	\$63,990.83
Total for Non-Property Tax Items	\$2,135,423.30	\$2,063,535.85	\$1,815,974.23
Departmental Income			
1230 - Treasurer Fees	\$2,198.07	\$3,082.71	\$3,199.75
1560 - Safety Inspection Fees	\$2,848.00	\$2,650.00	\$3,288.00
1589 - Other Public Safety Departmental Income	\$44.00	\$167.00	\$28.50
1710 - Public Works Charges	\$2,305.33	\$2,238.30	\$0.00
2001 - Park and Recreational Charges	\$75.00	\$75.00	\$100.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2025 - Special Recreational Facility Charges	\$39,098.42	\$34,961.34	\$22,680.08
2089 - Other Culture and Recreation Income	\$17,260.00	\$18,155.00	\$13,230.00
2110 - Zoning Fees	\$1,855.00	\$875.00	\$1,090.00
2115 - Planning Board Fees	\$2,745.32	\$20,254.00	\$17,202.66
2130 - Refuse and Garbage Charges	\$36,900.00	\$39,854.27	\$43,250.00
2189 - Other Home and Community Services Income	\$260.00	-	-
2801 - Interfund Revenues	\$116,220.24	\$114,146.22	\$109,295.38
Total for Departmental Income	\$221,809.38	\$236,458.84	\$213,364.37
Intergovernmental Charges			
2262 - Fire Protection Services Other Governments <i>Reimbursement from Town for portion of Fire Protection Costs</i>	\$729,525.00	\$731,558.00	\$798,502.00
2374 - Sewer Services Other Governments	-	-	\$2,513.51
2389 - Miscellaneous Revenue Other Governments <i>Reimbursement from Town for Crossing Guards</i>	\$4,468.68	\$4,170.97	-
Total for Intergovernmental Charges	\$733,993.68	\$735,728.97	\$801,015.51
Use of Money and Property			
2401 - Interest and Earnings	\$195,899.37	\$3,533.36	\$3,827.00
2410 - Rental of Real Property	\$74,731.31	\$201,688.19	\$170,347.15
2421 - Lease Payments Collected	\$140,395.00	-	-
Total for Use of Money and Property	\$411,025.68	\$205,221.55	\$174,174.15
Licenses and Permits			
2501 - Business and Occupational License	\$400.00	\$300.00	\$0.00
2550 - Public Safety Permits	-	\$310.00	\$280.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2555 - Building and Alteration Permits	\$36,059.80	\$15,556.60	\$25,706.90
2590 - Permits Other	\$2,412.50	\$2,276.25	\$2,233.00
Total for Licenses and Permits	\$38,872.30	\$18,442.85	\$28,219.90
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$9,166.25	\$12,228.50	\$14,972.75
Total for Fines and Forfeitures	\$9,166.25	\$12,228.50	\$14,972.75
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	-	\$0.00
2651 - Sales of Refuse For Recycling	\$2,161.50	\$4,145.40	\$3,846.95
2665 - Sales of Equipment	\$51,496.00	\$59,084.44	\$62,081.00
2680 - Insurance Recoveries	\$23,496.76	\$29,470.17	\$0.00
2690 - Other Compensation For Loss	-	-	\$0.00
Total for Sales of Property and Compensation for Loss	\$77,154.26	\$92,700.01	\$65,927.95
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$238,121.22	\$261,610.46	\$75,478.72
2705 - Gifts and Donations	\$1,208.33	\$4,139.96	\$4,391.63
2750 - AIM Related Payments	-	\$140,035.00	\$140,035.00
2770 - Unclassified <i>PCB Settlement</i>	\$19,295.03	\$1,560.75	(\$1,168.99)
Total for Other Revenues	\$258,624.58	\$407,346.17	\$218,736.36
State Aid			
3001 - State Aid Revenue Sharing	\$140,035.00	-	-

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
3005 - State Aid Mortgage Tax	\$89,905.41	\$95,292.71	\$82,133.48
3089 - State Aid Other	-	\$15,000.00	\$0.00
3389 - State Aid Other Public Safety	\$2,867.72	\$1,528.83	\$487.39
Total for State Aid	\$232,808.13	\$111,821.54	\$82,620.87
Federal Aid			
4089 - Federal Aid Other	\$272,050.46	\$272,050.46	-
4389 - Federal Aid Other Public Safety	\$2,775.64	-	-
4489 - Federal Aid Other Health	-	\$0.00	\$181,734.28
Total for Federal Aid	\$274,826.10	\$272,050.46	\$181,734.28
Total for Revenues	\$7,685,931.79	\$7,440,225.13	\$6,879,226.40
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$264,201.81	\$170,528.43	\$162,466.18
Total for Operating Transfers	\$264,201.81	\$170,528.43	\$162,466.18
Total for Other Sources	\$264,201.81	\$170,528.43	\$162,466.18
Total for Revenues and Other Sources	\$7,950,133.60	\$7,610,753.56	\$7,041,692.58

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$41,497.32	\$40,486.66	\$41,678.15
10104 - Legislative Board - Contractual	\$27,596.55	\$18,492.80	\$53,143.68
Total for Legislative Board	\$69,093.87	\$58,979.46	\$94,821.83
Judicial			
11101 - Municipal Court - Personal Services	\$33,871.49	\$53,752.71	\$55,747.74
11102 - Municipal Court - Equipment and Capital Outlay	-	-	\$0.00
11104 - Municipal Court - Contractual	\$2,020.68	\$509.75	\$1,766.58
Total for Judicial	\$35,892.17	\$54,262.46	\$57,514.32
Executive			
12101 - Mayor - Personal Services	\$16,599.93	\$16,195.66	\$16,372.42
12104 - Mayor - Contractual	\$1,643.79	\$1,037.34	\$1,339.00
12301 - Municipal Executive - Personal Services	\$135,001.85	\$131,341.80	\$129,717.72
12302 - Municipal Executive - Equipment and Capital Outlay	-	-	\$0.00
12304 - Municipal Executive - Contractual	\$4,333.11	\$8,903.48	\$2,588.84
Total for Executive	\$157,578.68	\$157,478.28	\$150,017.98
Finance			

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
13251 - Treasurer - Personal Services	\$167,342.29	\$158,563.18	\$179,542.40
13252 - Treasurer - Equipment and Capital Outlay	-	-	\$0.00
13254 - Treasurer - Contractual	\$27,658.11	\$26,905.77	\$15,540.00
Total for Finance	\$195,000.40	\$185,468.95	\$195,082.40
Municipal Staff			
14204 - Law - Contractual	\$41,017.69	\$26,917.25	\$23,742.00
14304 - Personnel - Contractual	\$10,057.76	\$6,421.59	\$11,157.07
14404 - Engineer - Contractual	-	\$0.00	\$2,975.00
Total for Municipal Staff	\$51,075.45	\$33,338.84	\$37,874.07
Shared Services			
16204 - Operation of Plant - Contractual	\$21,607.22	\$16,548.75	\$17,718.63
16402 - Central Garage - Equipment and Capital Outlay	-	\$0.00	\$1,908.03
16404 - Central Garage - Contractual	\$194,113.70	\$232,402.62	\$190,344.06
16504 - Central Communication System - Contractual	-	-	\$0.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$15,347.27	\$15,350.74	\$31,652.81
16804 - Central Data Processing - Contractual	\$203,422.25	\$149,454.07	\$110,276.03
Total for Shared Services	\$434,490.44	\$413,756.18	\$351,899.56
Special Items			
19104 - Unallocated Insurance - Contractual	\$80,168.74	\$75,546.00	\$74,541.46
19204 - Municipal Association Dues - Contractual	\$3,545.00	\$3,545.00	\$3,545.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$3,283.17	\$2,782.32	\$2,546.21

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
19894 - General Government Support, Other - Contractual <i>Appraisal of small parcel</i>	\$2,500.00	-	\$0.00
Total for Special Items	\$89,496.91	\$81,873.32	\$80,632.67
Total for General Government Support	\$1,032,627.92	\$985,157.49	\$967,842.83
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$1,252,687.58	\$1,139,552.91	\$1,145,460.15
31202 - Police - Equipment and Capital Outlay	\$1,683.50	\$4,420.99	\$2,640.00
31204 - Police - Contractual	\$75,491.91	\$65,963.25	\$49,512.73
Total for Law Enforcement	\$1,329,862.99	\$1,209,937.15	\$1,197,612.88
Fire Protection			
34101 - Fire Protection - Personal Services	\$57,594.31	\$66,098.50	\$70,275.45
34102 - Fire Protection - Equipment and Capital Outlay	\$97,220.18	\$80,761.53	\$49,053.57
34104 - Fire Protection - Contractual	\$202,591.33	\$148,847.56	\$84,713.60
Total for Fire Protection	\$357,405.82	\$295,707.59	\$204,042.62
Animal Control			
35104 - Dog Control - Contractual	-	-	\$0.00
Total for Animal Control	\$0.00	\$0.00	\$0.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$99,087.72	\$84,610.02	\$104,425.43
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$0.00	\$499.14

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**A - General
Results of Operations**

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36204 - Safety Inspection - Contractual	\$4,226.41	\$3,085.10	\$5,237.60
Total for Other Public Safety	\$103,314.13	\$87,695.12	\$110,162.17
Total for Public Safety	\$1,790,582.94	\$1,593,339.86	\$1,511,817.67
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$824,490.96	\$803,839.80	\$804,073.61
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$2,873.50	-	\$0.00
50104 - Highway and Street Administration - Contractual	\$43,027.28	\$30,697.24	\$32,444.34
51101 - Maintenance of Roads - Personal Services	\$5,607.59	\$8,175.67	\$2,769.05
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$12,415.72	\$0.00	\$899.00
51104 - Maintenance of Roads - Contractual	\$72,536.57	\$70,209.34	\$37,212.48
51421 - Snow Removal - Personal Services	\$21,652.99	\$35,274.55	\$26,864.51
51424 - Snow Removal - Contractual	\$39,809.29	\$33,754.09	\$34,835.85
51824 - Street Lighting - Contractual	\$193,604.69	\$191,597.79	\$191,273.66
54101 - Sidewalks - Personal Services	-	-	\$0.00
54104 - Sidewalks - Contractual	-	\$5,885.00	\$0.00
Total for Highway	\$1,216,018.59	\$1,179,433.48	\$1,130,372.50
Other Transportation			
56501 - Off Street Parking - Personal Services	-	-	\$0.00
56504 - Off Street Parking - Contractual	\$6,767.64	\$1,401.19	\$788.94
Total for Other Transportation	\$6,767.64	\$1,401.19	\$788.94

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Transportation	\$1,222,786.23	\$1,180,834.67	\$1,131,161.44
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64102 - Publicity - Equipment and Capital Outlay	-	-	\$0.00
64104 - Publicity - Contractual	\$9,261.87	\$6,238.53	\$11,216.05
67724 - Programs for the Aging - Contractual	-	-	\$0.00
69894 - Economic Development, Other - Contractual	-	\$7,936.50	\$11,916.66
Total for Economic Opportunity and Development	\$9,261.87	\$14,175.03	\$23,132.71
Total for Economic Assistance and Opportunity	\$9,261.87	\$14,175.03	\$23,132.71
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	-	-	\$0.00
71104 - Parks - Contractual	\$21,726.69	\$11,766.37	\$10,881.75
71401 - Playground and Recreation Centers - Personal Services	-	-	\$0.00
71404 - Playground and Recreation Centers - Contractual	-	\$1,925.52	\$3,664.81
71801 - Special Recreation Facilities - Personal Services	\$16,657.21	\$15,689.85	\$14,179.89
71802 - Special Recreation Facilities - Equipment and Capital Outlay	-	\$0.00	\$20,192.58
71804 - Special Recreation Facilities - Contractual	\$10,966.24	\$11,809.92	\$8,225.24
Total for Recreation	\$49,350.14	\$41,191.66	\$57,144.27
Culture			

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
74504 - Museum/Art Gallery - Contractual	-	\$265.09	\$85.00
75501 - Celebrations - Personal Services	\$2,150.14	\$2,624.23	\$0.00
75504 - Celebrations - Contractual	-	\$0.00	\$441.16
Total for Culture	\$2,150.14	\$2,889.32	\$526.16
Total for Culture and Recreation	\$51,500.28	\$44,080.98	\$57,670.43
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	-	\$0.00	\$22,932.24
80102 - Zoning - Equipment and Capital Outlay	-	\$0.00	\$0.00
80104 - Zoning - Contractual	\$2,278.32	\$1,973.26	\$4,086.24
80201 - Planning and Surveys - Personal Services	\$98,126.79	\$81,640.73	\$23,531.84
80202 - Planning and Surveys - Equipment and Capital Outlay	-	\$0.00	\$370.04
80204 - Planning and Surveys - Contractual	\$9,232.47	\$13,523.53	\$16,532.21
80301 - Research - Personal Services	-	\$2,962.40	\$7,644.08
80302 - Research - Equipment and Capital Outlay	-	\$0.00	\$0.00
80304 - Research - Contractual	\$3,108.84	-	\$1,928.62
Total for General Environment	\$112,746.42	\$100,099.92	\$77,025.27
Sewage			
81201 - Sanitary Sewers - Personal Services	\$29,840.89	\$30,200.29	\$28,708.44
81204 - Sanitary Sewers - Contractual	-	-	\$0.00
Total for Sewage	\$29,840.89	\$30,200.29	\$28,708.44

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$2,560.18	\$2,598.17	\$5,054.69
81604 - Refuse and Garbage - Contractual	\$159,229.43	\$146,375.64	\$142,682.33
81704 - Street Cleaning - Contractual	\$1,300.95	\$1,967.61	\$929.64
Total for Sanitation	\$163,090.56	\$150,941.42	\$148,666.66
Community Environment			
85101 - Community Beautification - Personal Services	-	-	\$58.50
85102 - Community Beautification - Equipment and Capital Outlay	\$7,000.00	\$7,000.00	-
85104 - Community Beautification - Contractual	\$7,715.48	\$5,255.96	\$1,370.01
85401 - Drainage - Personal Services	-	-	\$0.00
85402 - Drainage - Equipment and Capital Outlay	-	-	\$0.00
85404 - Drainage - Contractual	\$38,984.61	\$12,183.51	\$32,307.15
85604 - Shade Trees - Contractual	\$29,524.09	\$51,244.00	\$119,697.92
Total for Community Environment	\$83,224.18	\$75,683.47	\$153,433.58
Special Services			
89891 - Home and Community Services, Other - Personal Services	-	\$0.00	\$6,126.94
89894 - Home and Community Services, Other - Contractual <i>Contract for management of Farmers Market</i>	\$18,686.54	\$15,486.91	\$5,854.30
Total for Special Services	\$18,686.54	\$15,486.91	\$11,981.24
Total for Home and Community Services	\$407,588.59	\$372,412.01	\$419,815.19
Employee Benefits			

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$185,564.01	\$215,593.63	\$214,331.83
90158 - Police Retirement - Employee Benefits	\$260,572.55	\$250,892.97	\$213,819.98
90308 - Social Security - Employee Benefits	\$207,533.90	\$198,044.57	\$199,527.23
90408 - Workers' Compensation - Employee Benefits	\$207,187.08	\$208,617.92	\$210,145.00
90508 - Unemployment Insurance - Employee Benefits	-	\$0.00	\$1,798.42
90558 - Disability Insurance - Employee Benefits	\$9,722.05	\$9,584.25	\$10,960.78
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$531,735.41	\$523,863.66	\$523,769.01
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	\$379.96	\$408.48
Total for Employee Benefits	\$1,402,315.00	\$1,406,976.96	\$1,374,760.73
Total for Employee Benefits	\$1,402,315.00	\$1,406,976.96	\$1,374,760.73
Total for Expenditures	\$5,916,662.83	\$5,596,977.00	\$5,486,201.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Debt Service Fund for payments</i>	\$301,212.52	\$370,982.04	\$314,502.47
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$789,211.19	\$1,405,504.00	\$552,280.33
Total for Interfund Transfers	\$1,090,423.71	\$1,776,486.04	\$866,782.80
Total for Interfund Transfers	\$1,090,423.71	\$1,776,486.04	\$866,782.80

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Other Uses	\$1,090,423.71	\$1,776,486.04	\$866,782.80
Total for Expenditures and Other Uses	\$7,007,086.54	\$7,373,463.04	\$6,352,983.80

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$6,344,945.18	\$6,107,654.91	\$5,418,946.13
8022 - Restated Fund Balance - Beginning of Year	\$6,344,945.18	\$6,107,654.91	\$5,418,946.13
Add Revenues and Other Sources	\$7,950,133.60	\$7,610,753.56	\$7,041,692.58
Deduct Expenditures and Other Uses	\$7,007,086.54	\$7,373,463.04	\$6,352,983.80
8029 - Fund Balance - End of Year	\$7,287,992.24	\$6,344,945.18	\$6,107,654.91

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$3,082,151.00	\$3,051,635.00	\$3,051,635.00
1099 - Est Rev - Property Tax Items	\$228,536.00	\$233,828.00	\$222,857.00
1199 - Est Rev - Non-Property Tax Items	\$2,109,248.00	\$2,081,757.00	\$1,746,277.00
1299 - Est Rev - Departmental Income	-	\$128,590.00	\$139,275.00
2199 - Est Rev - Departmental Income	\$141,280.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$764,368.00	\$733,804.00	\$733,719.00
2499 - Est Rev - Use of Money and Property	\$205,838.00	\$209,120.00	\$192,881.00
2599 - Est Rev - Licenses and Permits	\$27,600.00	\$25,600.00	\$36,100.00
2649 - Est Rev - Fines and Forfeitures	\$10,000.00	\$10,000.00	\$14,000.00
2799 - Est Rev - Other Revenues	\$500.00	\$500.00	\$212,528.00
2801 - Est Rev - Interfund Revenues	-	\$113,930.00	\$120,625.00
2899 - Est Rev - Interfund Revenues	\$116,650.00	-	-
3099 - Est Rev - State Aid	\$293,244.00	\$218,135.00	\$53,300.00
Total for Estimated Revenue	\$6,979,415.00	\$6,806,899.00	\$6,523,197.00
Estimated Other Sources			
5031 - Estimated - Interfund Transfers	-	\$150,995.00	\$155,400.00
5099 - Est Rev - Operating Transfers	\$162,000.00	-	-
599 - Appropriated Fund Balance	\$129,338.00	\$74,846.00	\$253,395.00
Total for Estimated Other Sources	\$291,338.00	\$225,841.00	\$408,795.00
Total for Estimated Revenues and Other Sources	\$7,270,753.00	\$7,032,740.00	\$6,931,992.00

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,022,722.00	\$1,006,038.00	\$1,041,576.00
3999 - App - Public Safety	\$1,679,834.00	\$1,636,796.00	\$1,582,782.00
5999 - App - Transportation	\$1,399,702.00	\$1,349,096.00	\$1,315,610.00
6999 - App - Economic Assistance and Opportunity	\$14,450.00	\$14,450.00	\$12,450.00
7999 - App - Culture and Recreation	\$42,380.00	\$41,905.00	\$43,159.00
8999 - App - Home and Community Services	\$603,640.00	\$576,298.00	\$470,731.00
9199 - App - Employee Benefits	\$1,537,231.00	\$1,443,168.00	\$1,506,184.00
Total for Estimated Appropriations	\$6,299,959.00	\$6,067,751.00	\$5,972,492.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$970,794.00	\$964,989.00	\$959,500.00
Total for Estimated Other Uses	\$970,794.00	\$964,989.00	\$959,500.00
Total for Estimated Appropriations and Other Uses	\$7,270,753.00	\$7,032,740.00	\$6,931,992.00

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$4,789,075.91	\$3,643,944.00	\$2,732,971.28
210 - Petty Cash	\$600.00	\$600.00	\$600.00
Total for Cash and Cash Equivalents	\$4,789,675.91	\$3,644,544.00	\$2,733,571.28
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,022,715.74	\$990,155.00	\$989,193.30
235 - Cash Customers Deposits	\$248,304.39	\$317,942.00	\$223,777.46
Total for Restricted Cash and Cash Equivalents	\$1,271,020.13	\$1,308,097.00	\$1,212,970.76
Net Other Receivables			
380 - Accounts Receivable	\$1,247,721.56	\$1,617,619.00	\$1,155,734.73
389 - Allowance For Receivables	(\$29,013.47)	(\$18,097.00)	(\$15,738.88)
Total for Net Other Receivables	\$1,218,708.09	\$1,599,522.00	\$1,139,995.85
Due From			
391 - Due From Other Funds	\$165,677.00	\$154,797.00	\$44,409.81
Total for Due From	\$165,677.00	\$154,797.00	\$44,409.81
Other Assets			

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
445 - Inventory of Materials And Supplies	\$1,366,559.60	\$1,199,486.00	\$1,175,590.52
480 - Prepaid Expenses	\$513,779.50	\$504,519.00	\$574,666.88
Total for Other Assets	\$1,880,339.10	\$1,704,005.00	\$1,750,257.40
Total for Current Assets	\$9,325,420.23	\$8,410,965.00	\$6,881,205.10
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$600,069.26	\$600,069.00	\$600,069.26
105 - Construction Work In Progress	\$116,136.17	\$141,710.00	\$250,096.00
Total for Non-Depreciable Capital Assets	\$716,205.43	\$741,779.00	\$850,165.26
Depreciable Capital Assets			
102 - Buildings	\$5,625,172.84	\$5,625,173.00	\$5,625,172.84
103 - Improvements Other Than Buildings	\$53,008,619.48	\$51,413,112.00	\$50,205,852.12
Total for Depreciable Capital Assets	\$58,633,792.32	\$57,038,285.00	\$55,831,024.96
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$843,455.00	-
Total for Other Non-Current Assets	\$0.00	\$843,455.00	\$0.00
Accumulated Depreciation			
113 - Accumulated Depreciation Improvements Other than Buildings	(\$29,728,806.68)	(\$27,988,312.00)	(\$26,833,358.97)
Total for Accumulated Depreciation	(\$29,728,806.68)	(\$27,988,312.00)	(\$26,833,358.97)

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Total for Non-Current Assets	\$29,621,191.07	\$30,635,207.00	\$29,847,831.25
Total for Assets	\$38,946,611.30	\$39,046,172.00	\$36,729,036.35
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	\$405,021.94	\$551,740.00	\$422,935.75
496 - Deferred Outflow of Resources Pensions	\$2,108,360.00	\$2,324,549.00	\$1,953,817.00
Total for Deferred Outflows of Resources	\$2,513,381.94	\$2,876,289.00	\$2,376,752.75
Total for Deferred Outflows	\$2,513,381.94	\$2,876,289.00	\$2,376,752.75
Total for Assets and Deferred Outflows	\$41,459,993.24	\$41,922,461.00	\$39,105,789.10

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$945,417.26	\$1,137,944.00	\$1,253,410.76
601 - Accrued Liabilities	\$210,861.58	\$78,887.00	\$190,478.76
615 - Customers Deposits	\$246,981.00	\$316,386.00	\$221,996.00
651 - Accrued Interest Payable	\$1,323.39	\$1,556.00	\$1,781.46
Total for Payables	\$1,404,583.23	\$1,534,773.00	\$1,667,666.98
Due to			
630 - Due To Other Funds	\$51,128.74	\$50,370.00	\$47,346.63
631 - Due To Other Governments <i>Sales Tax</i>	\$23,983.91	\$29,839.00	\$27,738.46
637 - Due to Employees Retirement System	\$69,906.00	\$69,906.00	\$69,906.00
Total for Due to	\$145,018.65	\$150,115.00	\$144,991.09
Other Current Liabilities			
688 - Other Liabilities <i>PPAC Overcollection and Payroll Liabilities</i>	\$1,337,841.72	\$535,180.00	\$189,995.00
Total for Other Current Liabilities	\$1,337,841.72	\$535,180.00	\$189,995.00
Total for Current Liabilities	\$2,887,443.60	\$2,220,068.00	\$2,002,653.07
Long-Term Obligations			

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$2,248,660.00	\$0.00	\$9,782.00
683 - Other Post Employment Benefits	\$1,222,087.00	\$1,509,804.00	\$1,604,713.00
687 - Compensated Absences	\$27,963.48	\$37,702.00	\$37,702.12
689 - Other Long Term Debt <i>Electric Vehicle Program</i>	\$345,770.94	\$457,457.00	\$287,517.75
Total for Other Long-Term Obligations	\$3,844,481.42	\$2,004,963.00	\$1,939,714.87
Debt Obligations			
628 - Bonds Payable	\$6,225,000.00	\$6,814,000.00	\$7,392,250.00
Total for Debt Obligations	\$6,225,000.00	\$6,814,000.00	\$7,392,250.00
Total for Long-Term Obligations	\$10,069,481.42	\$8,818,963.00	\$9,331,964.87
Total for Liabilities	\$12,956,925.02	\$11,039,031.00	\$11,334,617.94
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$268,775.00	\$78,376.00	\$133,907.00
697 - Deferred Inflow of Resources Pensions	\$900,197.00	\$3,759,809.00	\$2,901,918.00
Total for Deferred Inflows of Resources	\$1,168,972.00	\$3,838,185.00	\$3,035,825.00
Total for Deferred Inflows	\$1,168,972.00	\$3,838,185.00	\$3,035,825.00
Net Position			
Restricted Net Position			

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$23,396,191.07	\$22,402,950.00	\$22,455,581.25
923 - Net Assets Restricted for Other Purposes <i>Depreciation Reserve</i>	\$1,022,715.74	\$990,155.00	\$1,212,980.76
Total for Restricted Net Position	\$24,418,906.81	\$23,393,105.00	\$23,668,562.01
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	\$2,915,189.41	\$3,652,140.00	\$1,066,784.15
Total for Unrestricted Net Position	\$2,915,189.41	\$3,652,140.00	\$1,066,784.15
Total for Net Position	\$27,334,096.22	\$27,045,245.00	\$24,735,346.16
Total for Liabilities, Deferred Inflows and Net Position	\$41,459,993.24	\$41,922,461.00	\$39,105,789.10

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2150 - Sale of Electrical Power	\$22,864,988.08	\$24,678,486.00	\$24,225,378.46
2801 - Interfund Revenues	\$194,031.01	\$188,408.00	\$196,240.79
Total for Departmental Income	\$23,059,019.09	\$24,866,894.00	\$24,421,619.25
Use of Money and Property			
2401 - Interest and Earnings	\$38,073.47	\$4,754.00	\$1,197.34
2410 - Rental of Real Property	\$149,781.05	\$0.00	\$63,937.89
Total for Use of Money and Property	\$187,854.52	\$4,754.00	\$65,135.23
Other Revenues			
2770 - Unclassified <i>Misc revenues for damages, joint pole proposals, returned checks, and penalties</i>	\$507,298.24	\$808,679.00	\$64,347.30
Total for Other Revenues	\$507,298.24	\$808,679.00	\$64,347.30
Total for Revenues	\$23,754,171.85	\$25,680,327.00	\$24,551,101.78
Total for Revenues and Other Sources	\$23,754,171.85	\$25,680,327.00	\$24,551,101.78

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19504 - Taxes and Assessments on Municipal Property - Contractual	\$745,502.03	\$812,912.00	\$807,088.27
19554 - Payments In Lieu Of Taxes - Contractual	\$70,793.16	\$81,464.00	\$81,606.71
19894 - General Government Support, Other - Contractual <i>Management Office Salaries and Expenses</i>	\$370,140.27	\$286,678.00	\$278,166.26
19944 - Depreciation - Contractual	\$2,108,904.95	\$1,970,275.00	\$1,868,164.32
Total for Special Items	\$3,295,340.41	\$3,151,329.00	\$3,035,025.56
Total for General Government Support	\$3,295,340.41	\$3,151,329.00	\$3,035,025.56
Home and Community Services			
Source of Power			
84101 - Electric and Power - Personal Services	\$2,877,845.84	\$3,214,497.00	\$3,059,978.72
84104 - Electric and Power - Contractual	\$15,745,022.76	\$17,090,838.00	\$16,381,050.57
84108 - Electric and Power - Employee Benefits	\$1,335,487.82	\$665,810.00	\$924,779.98
Total for Source of Power	\$19,958,356.42	\$20,971,145.00	\$20,365,809.27
Total for Home and Community Services	\$19,958,356.42	\$20,971,145.00	\$20,365,809.27
Debt Service			

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Debt Service			
97107 - Serial Bonds - Debt Interest	\$211,623.80	\$221,532.00	\$245,579.96
97897 - Long Term Debt, Other (Specify) - Debt Interest	-	-	\$0.00
Total for Debt Service	\$211,623.80	\$221,532.00	\$245,579.96
Total for Debt Service	\$211,623.80	\$221,532.00	\$245,579.96
Total for Expenditures	\$23,465,320.63	\$24,344,006.00	\$23,646,414.79
Total for Expenditures and Other Uses	\$23,465,320.63	\$24,344,006.00	\$23,646,414.79

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
 Changes in Net Position**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$27,045,245.00	\$24,735,346.16	\$23,830,659.17
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	\$973,577.84	-
8022 - Restated Net Position - Beginning of Year	\$27,045,245.00	\$25,708,924.00	\$23,830,659.17
Add Revenues and Other Sources	\$23,754,171.85	\$25,680,327.00	\$24,551,101.78
Deduct Expenditures and Other Uses	\$23,465,320.63	\$24,344,006.00	\$23,646,414.79
8029 - Net Position - End of Year	\$27,334,096.22	\$27,045,245.00	\$24,735,346.16

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$25,624,101.00	-	-
2799 - Est Rev - Other Revenues	\$1,268,362.00	-	-
Total for Estimated Revenue	\$26,892,463.00	\$0.00	\$0.00
Estimated Other Sources			
6099 - Appropriated Unrestricted Net Assets	\$737,257.00	-	-
Total for Estimated Other Sources	\$737,257.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$27,629,720.00	\$0.00	\$0.00

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,211,169.00	-	-
8999 - App - Home and Community Services	\$24,485,045.00	-	-
9199 - App - Employee Benefits	\$1,350,268.00	-	-
Total for Estimated Appropriations	\$27,046,482.00	\$0.00	\$0.00
Estimated Other Uses			
9899 - App - Debt Service	\$583,238.00	-	-
Total for Estimated Other Uses	\$583,238.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$27,629,720.00	\$0.00	\$0.00

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$801,186.07	\$677,266.57	\$508,525.56
Total for Cash and Cash Equivalents	\$801,186.07	\$677,266.57	\$508,525.56
Due From			
410 - Due from State and Federal Government	-	\$34,205.60	\$0.00
440 - Due from Other Governments <i>Town of Perinton Sewer Agreement</i>	\$34,205.60	-	\$0.00
Total for Due From	\$34,205.60	\$34,205.60	\$0.00
Total for Assets	\$835,391.67	\$711,472.17	\$508,525.56
Total for Assets and Deferred Outflows	\$835,391.67	\$711,472.17	\$508,525.56

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$12,875.28	\$217.50	\$7,298.00
Total for Payables	\$12,875.28	\$217.50	\$7,298.00
Due to			
630 - Due To Other Funds	\$152,880.80	\$158,140.39	\$162,466.18
Total for Due to	\$152,880.80	\$158,140.39	\$162,466.18
Total for Liabilities	\$165,756.08	\$158,357.89	\$169,764.18
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$49,972.00	\$91,387.00	-
915 - Assigned Unappropriated Fund Balance	\$619,663.59	\$461,727.28	\$338,761.38
Total for Assigned Fund Balance	\$669,635.59	\$553,114.28	\$338,761.38
Total for Fund Balance	\$669,635.59	\$553,114.28	\$338,761.38
Total for Liabilities, Deferred Inflows and Fund Balances	\$835,391.67	\$711,472.17	\$508,525.56

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$375,025.00	\$378,525.00	\$378,525.00
Total for Departmental Income	\$375,025.00	\$378,525.00	\$378,525.00
Intergovernmental Charges			
2374 - Sewer Services Other Governments <i>Sewer Rent - Per Parcel flat rate</i>	\$34,205.60	\$34,205.60	\$34,205.60
Total for Intergovernmental Charges	\$34,205.60	\$34,205.60	\$34,205.60
Use of Money and Property			
2401 - Interest and Earnings	-	-	\$0.00
Total for Use of Money and Property	\$0.00	\$0.00	\$0.00
Federal Aid			
4989 - Federal Aid Other Home and Community Services	-	-	\$0.00
Total for Federal Aid	\$0.00	\$0.00	\$0.00
Total for Revenues	\$409,230.60	\$412,730.60	\$412,730.60
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$533.88	-	\$0.00

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Operating Transfers	\$533.88	\$0.00	\$0.00
Total for Other Sources	\$533.88	\$0.00	\$0.00
Total for Revenues and Other Sources	\$409,764.48	\$412,730.60	\$412,730.60

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$9,899.79	\$23,026.99	\$22,001.25
81204 - Sanitary Sewers - Contractual	\$130,462.58	\$17,210.32	\$63,090.23
Total for Sewage	\$140,362.37	\$40,237.31	\$85,091.48
Total for Home and Community Services	\$140,362.37	\$40,237.31	\$85,091.48
Total for Expenditures	\$140,362.37	\$40,237.31	\$85,091.48
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to General Fund for Personnel Costs</i>	\$152,880.80	\$158,140.39	\$162,466.18
Total for Interfund Transfers	\$152,880.80	\$158,140.39	\$162,466.18
Total for Interfund Transfers	\$152,880.80	\$158,140.39	\$162,466.18
Total for Other Uses	\$152,880.80	\$158,140.39	\$162,466.18
Total for Expenditures and Other Uses	\$293,243.17	\$198,377.70	\$247,557.66

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$553,115.00	\$338,761.38	\$173,588.44
8022 - Restated Fund Balance - Beginning of Year	\$553,115.00	\$338,761.38	\$173,588.44
Add Revenues and Other Sources	\$409,764.48	\$412,730.60	\$412,730.60
Deduct Expenditures and Other Uses	\$293,243.17	\$198,377.70	\$247,557.66
8029 - Fund Balance - End of Year	\$669,636.31	\$553,115.00	\$338,761.38

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$378,875.00	\$378,350.00
2199 - Est Rev - Departmental Income	\$374,850.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$34,205.00	\$34,205.00	\$34,205.00
4099 - Est Rev - Federal Aid	\$50,495.00	-	-
Total for Estimated Revenue	\$459,550.00	\$413,080.00	\$412,555.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$49,972.00	\$91,387.00	-
Total for Estimated Other Sources	\$49,972.00	\$91,387.00	\$0.00
Total for Estimated Revenues and Other Sources	\$509,522.00	\$504,467.00	\$412,555.00

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	-	-	\$1,000.00
8999 - App - Home and Community Services	\$347,467.00	\$153,472.00	\$213,972.00
Total for Estimated Appropriations	\$347,467.00	\$153,472.00	\$214,972.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$162,055.00	\$350,995.00	\$197,583.00
Total for Estimated Other Uses	\$162,055.00	\$350,995.00	\$197,583.00
Total for Estimated Appropriations and Other Uses	\$509,522.00	\$504,467.00	\$412,555.00

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$0.00	\$8,809.32
Total for Cash and Cash Equivalents	\$0.00	\$0.00	\$8,809.32
Due From			
391 - Due From Other Funds	\$138,883.10	\$61,340.05	\$193,974.39
410 - Due from State and Federal Government	\$727,392.00	\$300,000.00	\$229,927.48
Total for Due From	\$866,275.10	\$361,340.05	\$423,901.87
Total for Assets	\$866,275.10	\$361,340.05	\$432,711.19
Total for Assets and Deferred Outflows	\$866,275.10	\$361,340.05	\$432,711.19

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$29,266.30	\$26,691.96	\$203,344.83
Total for Payables	\$29,266.30	\$26,691.96	\$203,344.83
Due to			
630 - Due To Other Funds	\$837,008.80	\$323,924.55	\$229,927.48
Total for Due to	\$837,008.80	\$323,924.55	\$229,927.48
Total for Liabilities	\$866,275.10	\$350,616.51	\$433,272.31
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$10,723.54	\$0.00
Total for Assigned Fund Balance	\$0.00	\$10,723.54	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	(\$561.12)
Total for Unassigned Fund Balance	\$0.00	\$0.00	(\$561.12)
Total for Fund Balance	\$0.00	\$10,723.54	(\$561.12)
Total for Liabilities, Deferred Inflows and Fund Balances	\$866,275.10	\$361,340.05	\$432,711.19

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	-	\$0.00
Total for Use of Money and Property	\$0.00	\$0.00	\$0.00
Other Revenues			
2705 - Gifts and Donations	-	-	\$360,000.00
Total for Other Revenues	\$0.00	\$0.00	\$360,000.00
State Aid			
3097 - State Aid Capital Projects	\$400,000.00	-	-
3501 - State Aid Consolidated Highway Aid	\$481,118.07	\$47,110.82	\$135,031.20
3897 - State Aid Culture and Recreation Capital Projects	\$27,392.00	\$70,072.52	\$379,927.48
Total for State Aid	\$908,510.07	\$117,183.34	\$514,958.68
Federal Aid			
4989 - Federal Aid Other Home and Community Services	\$64,800.00	\$85,389.20	\$0.00
Total for Federal Aid	\$64,800.00	\$85,389.20	\$0.00
Total for Revenues	\$973,310.07	\$202,572.54	\$874,958.68
Other Sources			
Operating Transfers			

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
5031 - Interfund Transfers	\$790,935.25	\$1,405,504.21	\$552,280.33
Total for Operating Transfers	\$790,935.25	\$1,405,504.21	\$552,280.33
Proceeds of Obligations			
5710 - Serial Bonds	-	-	\$565,000.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$565,000.00
Total for Other Sources	\$790,935.25	\$1,405,504.21	\$1,117,280.33
Total for Revenues and Other Sources	\$1,764,245.32	\$1,608,076.75	\$1,992,239.01

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	\$519,305.78	\$13,126.46	\$16,010.18
Total for Shared Services	\$519,305.78	\$13,126.46	\$16,010.18
Total for General Government Support	\$519,305.78	\$13,126.46	\$16,010.18
Public Safety			
Law Enforcement			
31202 - Police - Equipment and Capital Outlay	\$103,044.76	\$0.00	\$41,263.25
Total for Law Enforcement	\$103,044.76	\$0.00	\$41,263.25
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	\$160,625.94	\$20,054.52	\$47,371.89
Total for Fire Protection	\$160,625.94	\$20,054.52	\$47,371.89
Total for Public Safety	\$263,670.70	\$20,054.52	\$88,635.14
Transportation			
Highway			

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$271,248.74	\$328,844.59	\$251,368.42
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	\$122,003.19	\$16,598.84
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$481,118.07	\$47,110.82	\$135,031.20
54102 - Sidewalks - Equipment and Capital Outlay	-	\$91,111.38	\$18,686.60
Total for Highway	\$752,366.81	\$589,069.98	\$421,685.06
Total for Transportation	\$752,366.81	\$589,069.98	\$421,685.06
Culture and Recreation			
Recreation			
71802 - Special Recreation Facilities - Equipment and Capital Outlay	-	\$967,579.46	\$1,291,374.14
Total for Recreation	\$0.00	\$967,579.46	\$1,291,374.14
Culture			
79972 - Other Culture And Recreation - Equipment and Capital Outlay	\$2,750.00	-	-
Total for Culture	\$2,750.00	\$0.00	\$0.00
Total for Culture and Recreation	\$2,750.00	\$967,579.46	\$1,291,374.14
Home and Community Services			
Community Environment			
85402 - Drainage - Equipment and Capital Outlay	\$65,770.00	\$5,709.41	-
Total for Community Environment	\$65,770.00	\$5,709.41	\$0.00

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Special Services			
89972 - Other Home and Community Services - Equipment and Capital Outlay	\$57,526.62	-	-
Total for Special Services	\$57,526.62	\$0.00	\$0.00
Total for Home and Community Services	\$123,296.62	\$5,709.41	\$0.00
Total for Expenditures	\$1,661,389.91	\$1,595,539.83	\$1,817,704.52
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Reimburse the Capital Reserve upon grant approval for past project.</i>	\$113,578.95	\$1,252.26	\$1,922.89
Total for Interfund Transfers	\$113,578.95	\$1,252.26	\$1,922.89
Total for Interfund Transfers	\$113,578.95	\$1,252.26	\$1,922.89
Total for Other Uses	\$113,578.95	\$1,252.26	\$1,922.89
Total for Expenditures and Other Uses	\$1,774,968.86	\$1,596,792.09	\$1,819,627.41

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$10,723.54	(\$561.12)	(\$173,172.72)
8022 - Restated Fund Balance - Beginning of Year	\$10,723.54	(\$561.12)	(\$173,172.72)
Add Revenues and Other Sources	\$1,764,245.32	\$1,608,076.75	\$1,992,239.01
Deduct Expenditures and Other Uses	\$1,774,968.86	\$1,596,792.09	\$1,819,627.41
8029 - Fund Balance - End of Year	\$0.00	\$10,723.54	(\$561.12)

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**PN - Permanent
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$26,302.95	\$25,549.74	\$25,047.31
Total for Cash and Cash Equivalents	\$26,302.95	\$25,549.74	\$25,047.31
Total for Assets	\$26,302.95	\$25,549.74	\$25,047.31
Total for Assets and Deferred Outflows	\$26,302.95	\$25,549.74	\$25,047.31

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**PN - Permanent
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,995.91	\$1,890.91	\$1,960.91
Total for Payables	\$1,995.91	\$1,890.91	\$1,960.91
Total for Liabilities	\$1,995.91	\$1,890.91	\$1,960.91
Fund Balance			
Nonspendable Fund Balance			
807 - Must Remain Intact	\$23,009.52	\$23,009.52	\$23,009.52
Total for Nonspendable Fund Balance	\$23,009.52	\$23,009.52	\$23,009.52
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$1,297.52	\$649.31	\$76.88
Total for Assigned Fund Balance	\$1,297.52	\$649.31	\$76.88
Total for Fund Balance	\$24,307.04	\$23,658.83	\$23,086.40
Total for Liabilities, Deferred Inflows and Fund Balances	\$26,302.95	\$25,549.74	\$25,047.31

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**PN - Permanent
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$753.21	\$22.43	\$22.72
Total for Use of Money and Property	\$753.21	\$22.43	\$22.72
Other Revenues			
2770 - Unclassified <i>Contribution from General Fund</i>	\$8,370.00	\$8,375.00	\$6,250.00
Total for Other Revenues	\$8,370.00	\$8,375.00	\$6,250.00
Total for Revenues	\$9,123.21	\$8,397.43	\$6,272.72
Total for Revenues and Other Sources	\$9,123.21	\$8,397.43	\$6,272.72

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**PN - Permanent
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Special Services			
89894 - Home and Community Services, Other - Contractual <i>Maintenance of Cemetery</i>	\$8,475.00	\$7,825.00	\$7,060.00
Total for Special Services	\$8,475.00	\$7,825.00	\$7,060.00
Total for Home and Community Services	\$8,475.00	\$7,825.00	\$7,060.00
Total for Expenditures	\$8,475.00	\$7,825.00	\$7,060.00
Total for Expenditures and Other Uses	\$8,475.00	\$7,825.00	\$7,060.00

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**PN - Permanent
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$23,658.83	\$23,086.40	\$23,873.68
8022 - Restated Fund Balance - Beginning of Year	\$23,658.83	\$23,086.40	\$23,873.68
Add Revenues and Other Sources	\$9,123.21	\$8,397.43	\$6,272.72
Deduct Expenditures and Other Uses	\$8,475.00	\$7,825.00	\$7,060.00
8029 - Fund Balance - End of Year	\$24,307.04	\$23,658.83	\$23,086.40

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
 Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$108,764.48	\$115,015.41	\$119,834.85
Total for Cash and Cash Equivalents	\$108,764.48	\$115,015.41	\$119,834.85
Total for Assets	\$108,764.48	\$115,015.41	\$119,834.85
Total for Assets and Deferred Outflows	\$108,764.48	\$115,015.41	\$119,834.85

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	\$3,485.00	\$4,115.00	\$3,640.00
Total for Payables	\$3,485.00	\$4,115.00	\$3,640.00
Total for Liabilities	\$3,485.00	\$4,115.00	\$3,640.00
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>Cemetery</i>	\$19,000.00	\$19,000.00	\$19,000.00
Total for Restricted Net Position	\$19,000.00	\$19,000.00	\$19,000.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	\$86,279.48	\$91,900.41	\$97,194.85
Total for Unrestricted Net Position	\$86,279.48	\$91,900.41	\$97,194.85
Total for Net Position	\$105,279.48	\$110,900.41	\$116,194.85
Total for Liabilities, Deferred Inflows and Net Position	\$108,764.48	\$115,015.41	\$119,834.85

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$1,014.07	\$15.56	\$38.00
Total for Use of Money and Property	\$1,014.07	\$15.56	\$38.00
Miscellaneous			
2770 - Unclassified <i>Plot Sales and Grave Openings</i>	\$9,510.00	\$8,670.00	\$5,670.00
Total for Miscellaneous	\$9,510.00	\$8,670.00	\$5,670.00
Total for Revenues	\$10,524.07	\$8,685.56	\$5,708.00
Total for Revenues and Other Sources	\$10,524.07	\$8,685.56	\$5,708.00

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19454 - Other Private-Purpose Activities - Contractual <i>Cemetery Maintenance and grave openings</i>	\$16,145.00	\$13,980.00	\$12,994.98
Total for Special Items	\$16,145.00	\$13,980.00	\$12,994.98
Total for General Government Support	\$16,145.00	\$13,980.00	\$12,994.98
Total for Expenditures	\$16,145.00	\$13,980.00	\$12,994.98
Total for Expenditures and Other Uses	\$16,145.00	\$13,980.00	\$12,994.98

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
 Changes in Net Position**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$110,899.00	\$116,194.85	\$123,481.83
8022 - Restated Net Position - Beginning of Year	\$110,899.00	\$116,194.85	\$123,481.83
Add Revenues and Other Sources	\$10,524.07	\$8,685.56	\$5,708.00
Deduct Expenditures and Other Uses	\$16,145.00	\$13,980.00	\$12,994.98
8029 - Net Position - End of Year	\$105,278.07	\$110,899.00	\$116,194.85

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$0.00	\$1,441.88
Total for Cash and Cash Equivalents	\$0.00	\$0.00	\$1,441.88
Total for Assets	\$0.00	\$0.00	\$1,441.88
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$1,441.88

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	\$1,441.88
Total for Assigned Fund Balance	\$0.00	\$0.00	\$1,441.88
Total for Fund Balance	\$0.00	\$0.00	\$1,441.88
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$1,441.88

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	-	\$0.00
Total for Use of Money and Property	\$0.00	\$0.00	\$0.00
Other Revenues			
2710 - Premium on Obligations	-	-	\$46,866.28
Total for Other Revenues	\$0.00	\$0.00	\$46,866.28
Total for Revenues	\$0.00	\$0.00	\$46,866.28
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$301,212.52	\$359,846.30	\$316,425.36
Total for Operating Transfers	\$301,212.52	\$359,846.30	\$316,425.36
Proceeds of Obligations			
5791 - Advanced Refunding Bonds	-	-	\$0.00
5792 - Current Refunding Bonds	-	-	\$310,000.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$310,000.00
Total for Other Sources	\$301,212.52	\$359,846.30	\$626,425.36

Village of Fairport
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**V - Debt Service
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Revenues and Other Sources	\$301,212.52	\$359,846.30	\$673,291.64

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	-	-	\$15,424.40
Total for Finance	\$0.00	\$0.00	\$15,424.40
Total for General Government Support	\$0.00	\$0.00	\$15,424.40
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$260,000.00	\$315,000.00	\$605,000.00
97107 - Serial Bonds - Debt Interest	\$41,212.52	\$46,288.18	\$51,425.36
Total for Debt Service	\$301,212.52	\$361,288.18	\$656,425.36
Total for Debt Service	\$301,212.52	\$361,288.18	\$656,425.36
Total for Expenditures	\$301,212.52	\$361,288.18	\$671,849.76
Other Uses			
Other			
Other Items			

Village of Fairport
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**V - Debt Service
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
99914 - Repayments to Escrow Agent for Advance Refunding Bonds - Contractual	-	-	\$0.00
Total for Other Items	\$0.00	\$0.00	\$0.00
Total for Other	\$0.00	\$0.00	\$0.00
Total for Other Uses	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$301,212.52	\$361,288.18	\$671,849.76

Village of Fairport
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 For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$1,441.88	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$1,441.88	\$0.00
Add Revenues and Other Sources	\$301,212.52	\$359,846.30	\$673,291.64
Deduct Expenditures and Other Uses	\$301,212.52	\$361,288.18	\$671,849.76
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$1,441.88

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Total for Estimated Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Total for Estimated Appropriations and Other Uses	\$0.00	\$0.00	\$0.00

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	05/31/2023	05/31/2022	05/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$702,357.00	\$702,357.00	\$702,357.00
105 - Construction Work In Progress	\$106,617.00	\$147,995.00	\$1,881,505.00
Total for Non-Depreciable Capital Assets	\$808,974.00	\$850,352.00	\$2,583,862.00
Depreciable Capital Assets			
102 - Buildings	\$3,671,265.00	\$3,025,687.00	\$3,025,687.00
104 - Machinery and Equipment	\$6,707,937.00	\$6,460,594.00	\$6,381,174.00
106 - Infrastructure	\$51,682,823.00	\$50,951,083.00	\$47,859,272.00
Total for Depreciable Capital Assets	\$62,062,025.00	\$60,437,364.00	\$57,266,133.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$2,043,418.00)	(\$1,927,542.00)	(\$1,854,705.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$3,398,170.00)	(\$3,117,482.00)	(\$2,875,987.00)
116 - Accumulated Depreciation Infrastructure	(\$37,706,244.00)	(\$36,383,626.00)	(\$35,086,686.00)
Total for Accumulated Depreciation	(\$43,147,832.00)	(\$41,428,650.00)	(\$39,817,378.00)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$462,203.00	-
Total for Other Non-Current Assets	\$0.00	\$462,203.00	\$0.00
Total for Non-Current Assets	\$19,723,167.00	\$20,321,269.00	\$20,032,617.00

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	05/31/2023	05/31/2022	05/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$1,705,000.00	\$1,965,000.00	\$2,280,000.00
Total for Debt Obligations	\$1,705,000.00	\$1,965,000.00	\$2,280,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$2,439,957.00	\$140,693.00	\$451,622.00
683 - Other Post Employment Benefits	\$1,812,297.00	\$2,611,289.00	\$2,561,870.00
687 - Compensated Absences	\$28,917.00	\$21,565.00	\$50,487.00
Total for Other Long-Term Obligations	\$4,281,171.00	\$2,773,547.00	\$3,063,979.00
Total for Long-Term Obligations	\$5,986,171.00	\$4,738,547.00	\$5,343,979.00

Village of Fairport
Annual Financial Report
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$849,000.00	\$0.00	\$0.00	\$8,779,000.00	\$7,930,000.00
Other	\$0.00	\$84,077.60	\$195,763.98	\$0.00	\$0.00	\$457,457.32	\$345,770.94
Total	\$0.00	\$84,077.60	\$1,044,763.98	\$0.00	\$0.00	\$9,236,457.32	\$8,275,770.94

Village of Fairport
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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Upgrade Electric Substation		5/18/18	5/15/46	\$0.00	\$0.00	\$185,000.00	\$0.00	\$5,195,000.00	\$0.00	\$5,010,000.00
Bond Portable Radios and SCBA Equipment		6/5/19	5/15/34	\$0.00	\$0.00	\$60,000.00	\$0.00	\$630,000.00	\$0.00	\$570,000.00
Bond Waterfront Improvement Project		5/18/21	5/15/31	\$0.00	\$0.00	\$60,000.00	\$0.00	\$510,000.00	\$0.00	\$450,000.00
Bond Upgrade Electric Substation		2/17/21	5/15/30	\$0.00	\$0.00	\$200,000.00	\$0.00	\$1,415,000.00	\$0.00	\$1,215,000.00
Bond Fire TRuck		2/17/21	5/15/30	\$0.00	\$0.00	\$35,000.00	\$0.00	\$270,000.00	\$0.00	\$235,000.00
Bond DPW Building Improvements		5/17/17	5/7/27	\$0.00	\$0.00	\$105,000.00	\$0.00	\$555,000.00	\$0.00	\$450,000.00
Bond Fairport Municipal Operation Center		12/29/11	11/15/22	\$0.00	\$0.00	\$204,000.00	\$0.00	\$204,000.00	\$0.00	\$0.00
Other Electric Vehicle Program		4/1/22	7/31/25	\$0.00	\$0.00	\$94,136.70	\$0.00	\$338,892.00	\$0.00	\$244,755.30
Other Electric Vehicle Program		5/15/20	9/30/23	\$0.00	\$0.00	\$101,627.28	\$0.00	\$118,565.32	\$0.00	\$16,938.04
Other Electric Vehicle Program		4/1/23	5/30/26	\$0.00	\$84,077.60	\$0.00	\$0.00	\$0.00	\$0.00	\$84,077.60

Village of Fairport
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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$635,000.00	\$244,975.00	\$879,975.00	\$7,295,000.00
2025	\$630,000.00	\$232,875.00	\$862,875.00	\$6,665,000.00
2026	\$655,000.00	\$220,550.00	\$875,550.00	\$6,010,000.00
2027	\$655,000.00	\$201,050.00	\$856,050.00	\$5,355,000.00
2028	\$550,000.00	\$181,550.00	\$731,550.00	\$4,805,000.00
2029	\$560,000.00	\$163,975.00	\$723,975.00	\$4,245,000.00
2030	\$515,000.00	\$146,006.25	\$661,006.25	\$3,730,000.00
2031	\$285,000.00	\$129,137.50	\$414,137.50	\$3,445,000.00
2032	\$265,000.00	\$120,300.00	\$385,300.00	\$3,180,000.00
2033	\$285,000.00	\$111,137.50	\$396,137.50	\$2,895,000.00
2034	\$295,000.00	\$101,237.50	\$396,237.50	\$2,600,000.00
2035	\$270,000.00	\$91,000.00	\$361,000.00	\$2,330,000.00
2036	\$280,000.00	\$81,550.00	\$361,550.00	\$2,050,000.00

Village of Fairport
Annual Financial Report
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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$240,000.00	\$71,750.00	\$311,750.00	\$1,810,000.00
2038	\$175,000.00	\$63,350.00	\$238,350.00	\$1,635,000.00
2039	\$180,000.00	\$57,225.00	\$237,225.00	\$1,455,000.00
2040	\$185,000.00	\$50,925.00	\$235,925.00	\$1,270,000.00
2041	\$195,000.00	\$44,450.00	\$239,450.00	\$1,075,000.00
2042	\$200,000.00	\$37,625.00	\$237,625.00	\$875,000.00
2043	\$210,000.00	\$30,625.00	\$240,625.00	\$665,000.00
2044	\$215,000.00	\$23,275.00	\$238,275.00	\$450,000.00
2045	\$220,000.00	\$15,750.00	\$235,750.00	\$230,000.00
2046	\$230,000.00	\$8,050.00	\$238,050.00	\$0.00
Total	\$7,930,000.00	\$2,428,368.75	\$10,358,368.75	
\$7,930,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

Village of Fairport
Annual Financial Report
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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8372	Checking	A	\$12,880.23	\$170.10	(\$4,913.45)	\$0.00	\$8,136.88
5420	Savings	A, G, PN	\$2,191,596.38	\$967.00	\$0.00	\$0.00	\$2,192,563.38
5705	Checking	A	\$4,962.46	\$0.00	\$0.00	\$0.00	\$4,962.46
547	Checking	A	\$5,367.34	\$0.00	\$0.00	\$0.00	\$5,367.34
5005	Savings	A	\$14,995.90	\$0.00	\$0.00	\$0.00	\$14,995.90
2199	Savings	TE	\$108,764.48	\$0.00	\$0.00	\$0.00	\$108,764.48
7001	NYCLASS Pooled Investments	A	\$1,323,781.68	\$0.00	\$0.00	\$0.00	\$1,323,781.68
7004	NYCLASS Pooled Investments	A	\$2,274,880.02	\$0.00	\$0.00	\$0.00	\$2,274,880.02
7005	NYCLASS Pooled Investments	A	\$1,176,299.24	\$0.00	\$0.00	\$0.00	\$1,176,299.24
1577	Checking	EE	\$872.88	\$0.00	\$0.00	(\$100.72)	\$772.16
1551	Checking	EE	\$4,735,140.66	\$110,454.14	(\$60,312.47)	\$3,021.42	\$4,788,303.75
4229	Checking	EE	\$78,072.42	\$0.00	\$0.00	(\$2,920.70)	\$75,151.72

Village of Fairport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7002	NYCLASS Pooled Investments	EE	\$173,152.67	\$0.00	\$0.00	\$0.00	\$173,152.67
7003	NYCLASS Pooled Investments	EE	\$1,022,715.74	\$0.00	\$0.00	\$0.00	\$1,022,715.74
6	NYCLASS Pooled Investments	A	\$178,647.22	\$0.00	\$0.00	\$0.00	\$178,647.22
Total			\$13,302,129.32	\$111,591.24	(\$65,225.92)	\$0.00	\$13,348,494.64
Total Cash From Financials							\$13,348,494.64

Village of Fairport
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$13,302,129.32
FDIC Insurance	\$623,760.38
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$12,809,129.55
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$13,432,889.93

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

Village of Fairport
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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
68	31	0	10

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$514,487.01	58	20		
Police Retirement	\$260,572.55	10			
Fire Retirement					
Local Pension Fund					
Social Security	\$436,724.68	68	31		
Worker's Compensation	\$207,187.08	68	31		
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$9,722.05	0	0		
Hospital, Medical and Dental Insurance	\$1,042,214.63	61			10
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$2,470,908.00				