

**2016 Amended AUD**

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
VILLAGE of Fairport  
County of Monroe  
For the Fiscal Year Ended 05/31/2016

\*\*\*\*\*

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 \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

VILLAGE OF Fairport

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (A) GENERAL
- (EE) ENTERPRISE UTILITY
- (EW) ENTERPRISE WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2015 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	1,458,387	A200	1,614,427
Cash In Time Deposits	847,605	A201	852,034
Petty Cash	125	A210	125
Departmental Cash	25	A215	25
<b>TOTAL Cash</b>	<b>2,306,142</b>		<b>2,466,612</b>
Taxes Receivable, Pending	445	A300	445
Property Acquired For Taxes	123	A330	123
<b>TOTAL Taxes Receivable (net)</b>	<b>568</b>		<b>568</b>
Accounts Receivable	69,547	A380	39,194
<b>TOTAL Other Receivables (net)</b>	<b>69,547</b>		<b>39,194</b>
Due From State And Federal Government	106,038	A410	109,238
<b>TOTAL State And Federal Aid Receivables</b>	<b>106,038</b>		<b>109,238</b>
Due From Other Funds	16,990	A391	244,375
<b>TOTAL Due From Other Funds</b>	<b>16,990</b>		<b>244,375</b>
Due From Other Governments	257,695	A440	269,824
<b>TOTAL Due From Other Governments</b>	<b>257,695</b>		<b>269,824</b>
Prepaid Expenses		A480	174,277
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>174,277</b>
Cash Special Reserves	750,816	A230	1,065,312
<b>TOTAL Restricted Assets</b>	<b>750,816</b>		<b>1,065,312</b>
<b>TOTAL Assets</b>	<b>3,507,794</b>		<b>4,369,401</b>

VILLAGE OF Fairport  
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(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	104,197	A600	177,953
<b>TOTAL Accounts Payable</b>	<b>104,197</b>		<b>177,953</b>
Accrued Liabilities	99,691	A601	15,277
<b>TOTAL Accrued Liabilities</b>	<b>99,691</b>		<b>15,277</b>
Due To Other Funds	31,715	A630	204,728
<b>TOTAL Due To Other Funds</b>	<b>31,715</b>		<b>204,728</b>
<b>TOTAL Liabilities</b>	<b>235,602</b>		<b>397,958</b>
<b>Fund Balance</b>			
Not in Spendable Form		A806	174,277
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>174,277</b>
Insurance Reserve	28,331	A863	28,346
Capital Reserve	900,619	A878	990,569
Other Restricted Fund Balance	50,264	A899	46,396
<b>TOTAL Restricted Fund Balance</b>	<b>979,215</b>		<b>1,065,311</b>
Assigned Appropriated Fund Balance	221,989	A914	176,125
Assigned Unappropriated Fund Balance	48,801	A915	24,430
<b>TOTAL Assigned Fund Balance</b>	<b>270,790</b>		<b>200,555</b>
Unassigned Fund Balance	2,022,187	A917	2,531,298
<b>TOTAL Unassigned Fund Balance</b>	<b>2,022,187</b>		<b>2,531,298</b>
<b>TOTAL Fund Balance</b>	<b>3,272,192</b>		<b>3,971,442</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,507,794</b>		<b>4,369,400</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	2,424,219	A1001	2,465,738
<b>TOTAL Real Property Taxes</b>	<b>2,424,219</b>		<b>2,465,738</b>
Other Payments In Lieu of Taxes	234,103	A1081	130,718
Interest & Penalties On Real Prop Taxes	9,267	A1090	8,003
<b>TOTAL Real Property Tax Items</b>	<b>243,369</b>		<b>138,721</b>
Non Prop Tax Dist By County	1,416,206	A1120	1,482,004
Utilities Gross Receipts Tax	23,990	A1130	23,734
Franchises	74,016	A1170	36,981
<b>TOTAL Non Property Tax Items</b>	<b>1,514,212</b>		<b>1,542,720</b>
Treasurer Fees	2,049	A1230	3,499
Public Pound Charges, Dog Control Fees	175	A1550	200
Safety Inspection Fees	918	A1560	2,615
Other Public Safety Departmental Income	24	A1589	1,919
Public Works Charges		A1710	1,324
Park And Recreational Charges	3,815	A2001	2,645
Special Recreational Facility Charges	20,685	A2025	25,682
Zoning Fees	550	A2110	26,555
Planning Board Fees	2,072	A2115	1,130
Charges For Cemetery Services	11	A2192	
<b>TOTAL Departmental Income</b>	<b>30,299</b>		<b>65,569</b>
Fire Protection Services Other Govts	828,154	A2262	837,347
Sewer Serv Other Govts	35,310	A2374	34,206
Misc Revenue, Other Govts	5,428	A2389	5,368
<b>TOTAL Intergovernmental Charges</b>	<b>868,892</b>		<b>876,920</b>
Interest And Earnings	7,695	A2401	6,493
Rental of Real Property	161,139	A2410	189,570
<b>TOTAL Use of Money And Property</b>	<b>168,834</b>		<b>196,064</b>
Business & Occupational License	1,250	A2501	1,875
Public Safety Permits	350	A2550	200
Building And Alteration Permits	25,501	A2555	67,230
Permits, Other	3,937	A2590	2,423
<b>TOTAL Licenses And Permits</b>	<b>31,038</b>		<b>71,728</b>
Fines And Forfeited Bail	50,082	A2610	36,873
<b>TOTAL Fines And Forfeitures</b>	<b>50,082</b>		<b>36,873</b>
Sales of Refuse For Recycling	8,033	A2651	0
Sales of Real Property		A2660	24,995
Sales of Equipment	3,340	A2665	57,040
Insurance Recoveries	1,743	A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>13,115</b>		<b>82,035</b>
Refunds of Prior Year's Expenditures	155,803	A2701	182,167
Gifts And Donations	289	A2705	500
Proceeds of Seized & Unclaimed Property	149	A2715	240
Unclassified (specify)	32	A2770	311
<b>TOTAL Miscellaneous Local Sources</b>	<b>156,274</b>		<b>183,218</b>

VILLAGE OF Fairport  
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For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Interfund Revenues	281,470	A2801	281,551
<b>TOTAL Interfund Revenues</b>	<b>281,470</b>		<b>281,551</b>
St Aid, Revenue Sharing	145,726	A3001	140,035
St Aid, Mortgage Tax	46,322	A3005	63,190
St Aid - Other (specify)	12,100	A3089	5,698
St Aid, Other Public Safety	15,306	A3389	16,868
St Aid, Consolidated Highway Aid	106,038	A3501	119,925
<b>TOTAL State Aid</b>	<b>325,492</b>		<b>345,716</b>
Fed Aid, Community Development Act	69,514	A4910	
<b>TOTAL Federal Aid</b>	<b>69,514</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>6,176,811</b>		<b>6,286,853</b>
Interfund Transfers	603,574	A5031	267,668
<b>TOTAL Interfund Transfers</b>	<b>603,574</b>		<b>267,668</b>
<b>TOTAL Other Sources</b>	<b>603,574</b>		<b>267,668</b>
<b>TOTAL Revenues</b>	<b>6,780,385</b>		<b>6,554,521</b>

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Legislative Board, Pers Serv	35,824	A10101	36,826
Legislative Board, Contr Expend	12,178	A10104	23,431
<b>TOTAL Legislative Board</b>	<b>48,002</b>		<b>60,257</b>
Municipal Court, Pers Serv	54,173	A11101	53,374
Municipal Court, Contr Expend	7,858	A11104	5,863
<b>TOTAL Municipal Court</b>	<b>62,031</b>		<b>59,237</b>
Mayor, Pers Serv	14,331	A12101	14,732
Mayor, Equip & Cap Outlay		A12102	
Mayor, Contr Expend	3,402	A12104	3,742
<b>TOTAL Mayor</b>	<b>17,732</b>		<b>18,474</b>
Municipal Exec, Pers Serv	89,372	A12301	96,570
Municipal Exec, Equip & Cap Outlay		A12302	900
Municipal Exec, Contr Expend	2,342	A12304	19,945
<b>TOTAL Municipal Exec</b>	<b>91,714</b>		<b>117,416</b>
Treasurer, Pers Serv	206,369	A13251	199,221
Treasurer, Equip & Cap Outlay	420	A13252	1,159
Treasurer, Contr Expend	35,659	A13254	33,890
<b>TOTAL Treasurer</b>	<b>242,448</b>		<b>234,271</b>
Law, Contr Expend	19,687	A14204	28,767
<b>TOTAL Law</b>	<b>19,687</b>		<b>28,767</b>
Personnel, Contr Expend	3,939	A14304	4,990
<b>TOTAL Personnel</b>	<b>3,939</b>		<b>4,990</b>
Engineer, Contr Expend	3,033	A14404	3,467
<b>TOTAL Engineer</b>	<b>3,033</b>		<b>3,467</b>
Buildings, Pers Serv	32,183	A16201	32,513
Buildings, Equip & Cap Outlay	424	A16202	774
Buildings, Contr Expend	28,575	A16204	9,582
<b>TOTAL Buildings</b>	<b>61,182</b>		<b>42,870</b>
Central Garage, Pers Serv	70,179	A16401	72,531
Central Garage, Equip & Cap Outlay	549	A16402	27,516
Central Garage, Contr Expend	30,979	A16404	
<b>TOTAL Central Garage</b>	<b>101,707</b>		<b>100,047</b>
Central Data Process, Contr Expend	25,000	A16804	55,512
<b>TOTAL Central Data Process</b>	<b>25,000</b>		<b>55,512</b>
Unallocated Insurance, Contr Expend	63,279	A19104	69,156
<b>TOTAL Unallocated Insurance</b>	<b>63,279</b>		<b>69,156</b>
Municipal Assn Dues, Contr Expend	3,545	A19204	3,545
<b>TOTAL Municipal Assn Dues</b>	<b>3,545</b>		<b>3,545</b>
Judgements And Claims, Contr Expend	955	A19304	44,447
<b>TOTAL Judgements And Claims</b>	<b>955</b>		<b>44,447</b>
Taxes & Assess On Munic Prop, Contr Expend	3,342	A19504	3,053
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>3,342</b>		<b>3,053</b>
Other Gen Govt Support, Contr Expend	12,301	A19894	11,233
<b>TOTAL Other Gen Govt Support</b>	<b>12,301</b>		<b>11,233</b>
<b>TOTAL General Government Support</b>	<b>759,897</b>		<b>856,740</b>

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Police, Pers Serv	968,863	A31201	958,719
Police, Equip & Cap Outlay	34,694	A31202	6,357
Police, Contr Expend	55,477	A31204	57,017
<b>TOTAL Police</b>	<b>1,059,034</b>		<b>1,022,092</b>
Fire, Pers Serv	61,512	A34101	63,417
Fire, Equip & Cap Outlay	105,917	A34102	55,597
Fire, Contr Expend	286,870	A34104	181,852
<b>TOTAL Fire</b>	<b>454,299</b>		<b>300,866</b>
Control of Animals, Contr Expend	225	A35104	
<b>TOTAL Control of Animals</b>	<b>225</b>		<b>0</b>
Safety Inspection, Pers Serv	91,357	A36201	87,118
Safety Inspection, Contr Expend	3,188	A36204	36,512
<b>TOTAL Safety Inspection</b>	<b>94,546</b>		<b>123,630</b>
<b>TOTAL Public Safety</b>	<b>1,608,103</b>		<b>1,446,588</b>
Street Admin, Pers Serv	97,368	A50101	96,666
Street Admin, Equip & Cap Outlay	344	A50102	696
Street Admin, Contr Expend	2,663	A50104	11,014
<b>TOTAL Street Admin</b>	<b>100,374</b>		<b>108,376</b>
Maint of Streets, Pers Serv	126,139	A51101	127,987
Maint of Streets, Equip & Cap Outlay	4,980	A51102	
Maint of Streets, Contr Expend	71,763	A51104	85,878
<b>TOTAL Maint of Streets</b>	<b>202,883</b>		<b>213,865</b>
Perm Improve Highway, Equip & Cap Outlay	224,465	A51122	
<b>TOTAL Perm Improve Highway</b>	<b>224,465</b>		<b>0</b>
Snow Removal, Pers Serv	202,086	A51421	180,163
Snow Removal, Contr Expend	53,723	A51424	20,428
<b>TOTAL Snow Removal</b>	<b>255,808</b>		<b>200,592</b>
Street Lighting, Contr Expend	187,218	A51824	182,663
<b>TOTAL Street Lighting</b>	<b>187,218</b>		<b>182,663</b>
Sidewalks, Pers Serv	24,075	A54101	25,732
Sidewalks, Equip & Cap Outlay		A54102	3,433
Sidewalks, Contr Expend	80,834	A54104	1,248
<b>TOTAL Sidewalks</b>	<b>104,909</b>		<b>30,413</b>
Off-Street Parking, Pers Serv	16,091	A56501	16,072
Off-Street Parking, Contr Expend	4,067	A56504	25,101
<b>TOTAL Off-Street Parking</b>	<b>20,158</b>		<b>41,173</b>
<b>TOTAL Transportation</b>	<b>1,095,815</b>		<b>777,082</b>
Publicity, Contr Expend	5,072	A64104	10,262
<b>TOTAL Publicity</b>	<b>5,072</b>		<b>10,262</b>
Programs For Aging, Equip & Cap Outlay	3,500	A67722	
<b>TOTAL Programs For Aging</b>	<b>3,500</b>		<b>0</b>
Other Eco & Dev, Contr Expend	11,000	A69894	7,333
<b>TOTAL Other Eco &amp; Dev</b>	<b>11,000</b>		<b>7,333</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>19,572</b>		<b>17,596</b>
Parks, Pers Serv	17,425	A71101	20,922



VILLAGE OF Fairport  
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Parks, Equip & Cap Outlay	271	A71102	279
Parks, Contr Expend	5,519	A71104	5,978
<b>TOTAL Parks</b>	<b>23,215</b>		<b>27,179</b>
Playgr & Rec Centers, Pers Serv	19,155	A71401	20,765
Playgr & Rec Centers, Contr Expend	6,417	A71404	3,296
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>25,572</b>		<b>24,061</b>
Special Rec Facility, Pers Serv		A71801	11,256
Special Rec Facility, Contr Expend	3,714	A71804	4,132
<b>TOTAL Special Rec Facility</b>	<b>3,714</b>		<b>15,387</b>
Museum - Art Gallery, Contr Expend	679	A74504	135
<b>TOTAL Museum - Art Gallery</b>	<b>679</b>		<b>135</b>
Other Culture And Rec, Equip & Cap Outlay		A79892	
Other Culture And Rec, Contr Expend	2,200	A79894	
<b>TOTAL Other Culture And Rec</b>	<b>2,200</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>55,380</b>		<b>66,762</b>
Zoning, Pers Serv	19,134	A80101	18,890
Zoning, Contr Expend	5,579	A80104	3,654
<b>TOTAL Zoning</b>	<b>24,713</b>		<b>22,544</b>
Planning, Pers Serv	18,919	A80201	19,798
Planning, Contr Expend	6,089	A80204	6,232
<b>TOTAL Planning</b>	<b>25,008</b>		<b>26,030</b>
Research, Pers Serv	6,666	A80301	6,794
Research, Contr Expend	12,379	A80304	5,901
<b>TOTAL Research</b>	<b>19,045</b>		<b>12,695</b>
Sanitary Sewers, Pers Serv	37,237	A81201	33,514
Sanitary Sewers, Equip & Cap Outlay	29,921	A81202	2,000
Sanitary Sewers, Contr Expend	11,447	A81204	7,500
<b>TOTAL Sanitary Sewers</b>	<b>78,605</b>		<b>43,014</b>
Refuse & Garbage, Pers Serv	227,979	A81601	240,034
Refuse & Garbage, Equip & Cap Outlay	155,722	A81602	
Refuse & Garbage, Contr Expend	132,918	A81604	119,808
<b>TOTAL Refuse &amp; Garbage</b>	<b>516,620</b>		<b>359,842</b>
Street Cleaning, Pers Serv	13,904	A81701	13,964
Street Cleaning, Contr Expend	1,495	A81704	3,139
<b>TOTAL Street Cleaning</b>	<b>15,399</b>		<b>17,102</b>
Comm Beautification, Pers Serv	1,288	A85101	1,875
Comm Beautification, Contr Expend	382	A85104	888
<b>TOTAL Comm Beautification</b>	<b>1,670</b>		<b>2,763</b>
Drainage, Pers Serv	20,857	A85401	23,015
Drainage, Contr Expend	10,595	A85404	10,284
<b>TOTAL Drainage</b>	<b>31,452</b>		<b>33,299</b>
Shade Tree, Pers Serv	12,076	A85601	12,888
Shade Tree, Contr Expend	5,388	A85604	54,607
<b>TOTAL Shade Tree</b>	<b>17,463</b>		<b>67,495</b>
Cemetery, Contr Expend	5,333	A88104	5,817
<b>TOTAL Cemetery</b>	<b>5,333</b>		<b>5,817</b>

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Misc Home & Comm Serv, Contr Expend	1,074	A89894	188
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>1,074</b>		<b>188</b>
<b>TOTAL Home And Community Services</b>	<b>736,382</b>		<b>590,788</b>
State Retirement System	288,057	A90108	279,760
Police & Firemen Retirement, Empl Bnfts	194,255	A90158	193,301
Social Security, Employer Cont	182,597	A90308	174,759
Worker's Compensation, Empl Bnfts	372,191	A90408	240,872
Hospital & Medical (dental) Ins, Empl Bnft	441,642	A90608	461,491
Other Employee Benefits (spec)	2,063	A90898	842
<b>TOTAL Employee Benefits</b>	<b>1,480,805</b>		<b>1,351,025</b>
Debt Principal, Serial Bonds	355,000	A97106	285,000
<b>TOTAL Debt Principal</b>	<b>355,000</b>		<b>285,000</b>
Debt Interest, Serial Bonds	94,304	A97107	82,898
<b>TOTAL Debt Interest</b>	<b>94,304</b>		<b>82,898</b>
<b>TOTAL Expenditures</b>	<b>6,205,257</b>		<b>5,474,478</b>
Transfers, Other Funds	917,635	A99019	540,636
<b>TOTAL Operating Transfers</b>	<b>917,635</b>		<b>540,636</b>
<b>TOTAL Other Uses</b>	<b>917,635</b>		<b>540,636</b>
<b>TOTAL Expenditures</b>	<b>7,122,892</b>		<b>6,015,114</b>

VILLAGE OF Fairport  
Annual Update Document  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>3,614,643</b>	<b>A8021</b>	<b>3,272,192</b>
Prior Period Adj -Increase In Fund Balance	56	A8012	159,842
<b>Restated Fund Balance - Beg of Year</b>	<b>3,614,699</b>	<b>A8022</b>	<b>3,432,034</b>
ADD - REVENUES AND OTHER SOURCES	6,780,385		6,554,521
DEDUCT - EXPENDITURES AND OTHER USES	7,122,892		6,015,114
<b>Fund Balance - End of Year</b>	<b>3,272,192</b>	<b>A8029</b>	<b>3,971,442</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	2,461,946	A1049N	2,594,071
Est Rev - Real Property Tax Items	242,364	A1099N	109,695
Est Rev - Non Property Tax Items	1,613,000	A1199N	1,571,000
Est Rev - Departmental Income	34,625	A1299N	36,350
Est Rev - Intergovernmental Charges	871,254	A2399N	897,368
Est Rev - Use of Money And Property	135,318	A2499N	141,823
Est Rev - Licenses And Permits	35,715	A2599N	52,000
Est Rev - Fines And Forfeitures	52,000	A2649N	50,000
Est Rev - Sale of Prop And Comp For Loss	15,500	A2699N	29,900
Est Rev - Miscellaneous Local Sources	57,670	A2799N	49,400
Est Rev - Interfund Revenues	283,630	A2801N	238,687
Est Rev - State Aid	316,273	A3099N	307,380
Est Rev - Federal Aid	27,800	A4099N	0
<b>TOTAL Estimated Revenues</b>	<b>6,147,095</b>		<b>6,077,674</b>
Appropriated Reserve	215,150	A511N	255,000
Appropriated Fund Balance	221,989	A599N	176,125
<b>TOTAL Estimated Other Sources</b>	<b>437,139</b>		<b>431,125</b>
<b>TOTAL Estimated Revenues</b>	<b>6,584,234</b>		<b>6,508,799</b>

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - General Government Support	875,494	A1999N	881,172
App - Public Safety	1,579,740	A3999N	1,555,490
App - Transportation	912,815	A5999N	888,825
App - Economic Assistance And Opportunity	28,500	A6999N	39,700
App - Culture And Recreation	78,745	A7999N	88,422
App - Home And Community Services	634,811	A8999N	637,077
App - Employee Benefits	1,440,881	A9199N	1,452,996
App - Debt Service	437,898	A9899N	432,117
<b>TOTAL Appropriations</b>	<b>5,988,884</b>		<b>5,975,799</b>
Other Budgetary Purposes	595,350	A962N	533,000
<b>TOTAL Other Uses</b>	<b>595,350</b>		<b>533,000</b>
<b>TOTAL Appropriations</b>	<b>6,584,234</b>		<b>6,508,799</b>

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	2,558,358	EE200	2,577,512
Petty Cash	600	EE210	600
<b>TOTAL Cash</b>	<b>2,558,958</b>		<b>2,578,112</b>
Accounts Receivable	549,423	EE380	664,468
Allowance For Receivables (credit)	-13,218	EE389	-27,824
<b>TOTAL Other Receivables (net)</b>	<b>536,205</b>		<b>636,644</b>
Due From Other Funds	18,299	EE391	8,703
<b>TOTAL Due From Other Funds</b>	<b>18,299</b>		<b>8,703</b>
Inventory Of Materials And Supplies	927,172	EE445	1,027,693
<b>TOTAL Inventories</b>	<b>927,172</b>		<b>1,027,693</b>
Prepaid Expenses	561,243	EE480	554,282
<b>TOTAL Prepaid Expenses</b>	<b>561,243</b>		<b>554,282</b>
Cash Special Reserves	783,888	EE230	1,011,730
Cash, Customers Deposits	254,976	EE235	262,232
<b>TOTAL Restricted Assets</b>	<b>1,038,864</b>		<b>1,273,962</b>
Land	600,069	EE101	600,069
Buildings	5,589,408	EE102	5,594,647
Improvements Other Than Buildings	43,968,199	EE103	45,154,702
Construction Work In Progress	44,628	EE105	
Accum Depr, Imp Other Than Bld	-21,264,162	EE113	-22,438,887
<b>TOTAL Fixed Assets (net)</b>	<b>28,938,142</b>		<b>28,910,531</b>
Deferred Outflow of Resources	44,361	EE495	567,362
Deferred Outflows of Resources - Pensions		EE496	1,329,390
<b>TOTAL Deferred Outflows of Resources</b>	<b>44,361</b>		<b>1,896,752</b>
<b>TOTAL Assets</b>	<b>34,623,244</b>		<b>36,886,679</b>

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2015	EdpCode	2016
Accounts Payable	634,494	EE600	1,283,001
<b>TOTAL Accounts Payable</b>	<b>634,494</b>		<b>1,283,001</b>
Accrued Liabilities	97,629	EE601	130,910
Accrued Interest Payable	6,459	EE651	5,895
<b>TOTAL Accrued Liabilities</b>	<b>104,089</b>		<b>136,805</b>
Retained Percentages-Contracts Payable	12,896	EE605	1,584
<b>TOTAL Retained Percentages</b>	<b>12,896</b>		<b>1,584</b>
Customers' Deposits	250,871	EE615	216,195
<b>TOTAL Other Deposits</b>	<b>250,871</b>		<b>216,195</b>
Bond Anticipation Notes Payable		EE626	815,000
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>815,000</b>
Net Pension Liability -Proportionate Share		EE638	1,442,910
Other Post Employment Benefits	939,219	EE683	936,608
Compensated Absences	30,770	EE687	32,071
Other Liabilities	405,237	EE688	1,043,053
Other Long Term Debt	317,256	EE689	567,362
<b>TOTAL Other Liabilities</b>	<b>1,692,482</b>		<b>4,022,004</b>
Due To Other Funds		EE630	49,346
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>49,346</b>
Due To Other Governments	487,382	EE631	19,808
Due To Employees' Retirement System	81,785	EE637	77,588
<b>TOTAL Due To Other Governments</b>	<b>569,167</b>		<b>97,396</b>
Bonds Payable	4,627,250	EE628	4,214,750
<b>TOTAL Bond And Long Term Liabilities</b>	<b>4,627,250</b>		<b>4,214,750</b>
<b>TOTAL Liabilities</b>	<b>7,891,248</b>		<b>10,836,081</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	35,057	EE691	30,355
Deferred Inflows of Resources - Pensions		EE697	171,033
<b>TOTAL Deferred Inflows of Resources</b>	<b>35,057</b>		<b>201,388</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>35,057</b>		<b>201,388</b>
<b>Fund Balance</b>			
Net Assets-Invested In Cap Asts, Net Rltd D	24,266,264	EE920	23,277,170
Net Assets-Unrestricted (deficit)	2,430,675	EE924	2,572,040
<b>TOTAL Net Position</b>	<b>26,696,939</b>		<b>25,849,210</b>
<b>TOTAL Fund Balance</b>	<b>26,696,939</b>		<b>25,849,210</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>34,623,244</b>		<b>36,886,679</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Sale of Electric Power	21,985,104	EE2150	20,503,653
Interfund Revenues	187,218	EE2801	182,663
<b>TOTAL Charges For Services Within Locality</b>	<b>22,172,322</b>		<b>20,686,316</b>
Sales, Other		EE2655	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>0</b>
Interest And Earnings	1,288	EE2401	2,469
Rental of Real Property	23,909	EE2410	36,244
<b>TOTAL Use of Money And Property</b>	<b>25,197</b>		<b>38,713</b>
Unclassified (specify)	45,310	EE2770	61,566
<b>TOTAL Other</b>	<b>45,310</b>		<b>61,566</b>
<b>TOTAL Revenues</b>	<b>22,242,829</b>		<b>20,786,595</b>
Real Property Taxes		EE1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
<b>TOTAL Taxes</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>22,242,829</b>		<b>20,786,595</b>



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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenses</b>			
Electric And Power, Pers Serv	2,600,801	EE84101	2,589,351
<b>TOTAL Electric And Power</b>	<b>2,600,801</b>		<b>2,589,351</b>
<b>TOTAL Personal Services</b>	<b>2,600,801</b>		<b>2,589,351</b>
Credit Card Fees		EE13754	
<b>TOTAL Credit Card Fees</b>	<b>0</b>		<b>0</b>
Taxes & Assess On Munic Prop, Contr Expend	793,274	EE19504	820,597
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>793,274</b>		<b>820,597</b>
Payment In Lieu of Taxes	100,000	EE19554	100,000
<b>TOTAL Payment In Lieu of Taxes</b>	<b>100,000</b>		<b>100,000</b>
Other General Govt Support	183,092	EE19894	339,929
<b>TOTAL Other General Govt Support</b>	<b>183,092</b>		<b>339,929</b>
Depreciation	1,364,696	EE19944	1,440,246
<b>TOTAL Depreciation</b>	<b>1,364,696</b>		<b>1,440,246</b>
Electric And Power, Contr Expend	15,088,329	EE84104	14,291,790
<b>TOTAL Electric And Power</b>	<b>15,088,329</b>		<b>14,291,790</b>
<b>TOTAL Contractual Expenses</b>	<b>17,529,391</b>		<b>16,992,562</b>
Electric And Power, Empl Bnfts	1,096,253	EE84108	1,147,203
<b>TOTAL Electric And Power</b>	<b>1,096,253</b>		<b>1,147,203</b>
<b>TOTAL Employee Benefits</b>	<b>1,096,253</b>		<b>1,147,203</b>
Debt Interest, Serial Bonds	157,584	EE97107	144,891
Other Debt, Interest	2,738	EE97897	213
<b>TOTAL Interest Expense</b>	<b>160,322</b>		<b>145,104</b>
<b>TOTAL Expenses</b>	<b>21,386,768</b>		<b>20,874,220</b>
<b>TOTAL Expenses</b>	<b>21,386,768</b>		<b>20,874,220</b>

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(EE) ENTERPRISE UTILITY

**Analysis of Changes in Net Position**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	25,840,877	EE8021	26,696,939
Prior Period Adj -Increase In Net Position		EE8012	-760,104
Restated Net Position - Beg of Year	25,840,877	EE8022	25,936,835
ADD - REVENUES AND OTHER SOURCES	22,242,829		20,786,595
DEDUCT - EXPENDITURES AND OTHER USES	21,386,768		20,874,220
Net Position - End of Year	26,696,939	EE8029	25,849,210

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2015	EdpCode	2016
Cash Rec'd From Providing Svcs	22,496,627	EE7111	20,053,625
Cash Payments Contr Exp	-15,927,171	EE7112	-15,773,325
Cash Payments Pers Svcs & Bnfts	-3,948,686	EE7113	-3,628,231
<b>TOTAL Depreciation</b>	<b>2,620,770</b>		<b>652,069</b>
Proceeds of Debt (capital)	176,404	EE7131	1,880,106
Principal Payments Debt (capital)	-447,500	EE7132	-1,262,176
Interest Expense (capital)	-158,173	EE7133	-149,806
Capital Contributed By Other Funds		EE7135	-1,103,508
Payments To Contractors	-1,267,666	EE7136	
<b>TOTAL Cash</b>	<b>-1,696,935</b>		<b>-635,384</b>
Interest Income	1,288	EE7153	2,469
<b>TOTAL Cash Flows From Investing Activities</b>	<b>1,288</b>		<b>2,469</b>
Net Inc(dec) In Cash&cash Equiv	925,123	EE7161	19,154
Cash&cash Equiv Beg of Year	1,633,235	EE7171	2,558,358
	<b>2,558,358</b>		<b>2,577,512</b>
Operating Income (loss)	1,470,593	EE7181	-87,625
Depreciation	1,364,696	EE7182	1,440,246
Inc/dec In Assets-Other Than Cash	678,371	EE7183	2,244,281
Inc/dec In Liabilities Other Than Cash	-892,890	EE7184	-2,944,833
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>2,620,770</b>		<b>652,069</b>

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	2,440	EW200	
<b>TOTAL Cash</b>	<b>2,440</b>		<b>0</b>
Land	13,277	EW101	
Improvements Other Than Buildings	1,075,774	EW103	
Accum Depr, Imp Other Than Bld	-456,081	EW113	
<b>TOTAL Fixed Assets (net)</b>	<b>632,970</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>635,410</b>		<b>0</b>

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2015	EdpCode	2016
Due To Other Funds	4,572	EW630	
<b>TOTAL Due To Other Funds</b>	<b>4,572</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>4,572</b>		<b>0</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	293,700	EW691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>293,700</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>293,700</b>		<b>0</b>
<b>Fund Balance</b>			
Net Assets-Invested In Cap Asts, Net Rltd D	632,970	EW920	632,970
Net Assets-Unrestricted (deficit)	-295,832	EW924	-632,970
<b>TOTAL Net Position</b>	<b>337,138</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>337,138</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>635,410</b>		<b>0</b>

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Sales, Other		EW2655	102,840
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>102,840</b>
Interest And Earnings	4	EW2401	23
Rental of Real Property	5,833	EW2410	
<b>TOTAL Use of Money And Property</b>	<b>5,837</b>		<b>23</b>
<b>TOTAL Revenues</b>	<b>5,837</b>		<b>102,863</b>
<b>TOTAL Revenues</b>	<b>5,837</b>		<b>102,863</b>

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenses</b>			
Water Administration-Pers Serv		EW83101	
<b>TOTAL Water Administration-Pers Serv</b>	<b>0</b>		<b>0</b>
<b>TOTAL Personal Services</b>	<b>0</b>		<b>0</b>
Taxes & Assess On Munic Prop, Contr Expend	4,126	EW19504	5,356
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>4,126</b>		<b>5,356</b>
Depreciation	18,331	EW19944	
<b>TOTAL Depreciation</b>	<b>18,331</b>		<b>0</b>
Loss On Sale of Assets		EW19954	345,027
<b>TOTAL Loss On Sale of Assets</b>	<b>0</b>		<b>345,027</b>
Water Administration-Contr Expend	1,852	EW83104	
<b>TOTAL Water Administration-Contr Expend</b>	<b>1,852</b>		<b>0</b>
<b>TOTAL Contractual Expenses</b>	<b>24,309</b>		<b>350,383</b>
<b>TOTAL Expenses</b>	<b>24,309</b>		<b>350,383</b>
Transfers, Other Funds		EW99019	89,618
<b>TOTAL Transfers</b>	<b>0</b>		<b>89,618</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>89,618</b>
<b>TOTAL Expenses</b>	<b>24,309</b>		<b>440,001</b>

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(EW) ENTERPRISE WATER

**Analysis of Changes in Net Position**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	355,610	EW8021	337,138
Restated Net Position - Beg of Year	355,610	EW8022	337,138
ADD - REVENUES AND OTHER SOURCES	5,837		102,863
DEDUCT - EXPENDITURES AND OTHER USES	24,309		440,001
Net Position - End of Year	337,138	EW8029	



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(EW) ENTERPRISE WATER

Cash Flow

Code Description	2015	EdpCode	2016
Cash Payments Contr Exp	5,704	EW7112	2,462
<b>TOTAL Depreciation</b>	<b>5,704</b>		<b>2,462</b>
Interest Income	4	EW7153	22
<b>TOTAL Cash Flows From Investing Activities</b>	<b>4</b>		<b>22</b>
Net Inc(dec) In Cash&cash Equiv	-5,700	EW7161	-2,440
	<b>-5,700</b>		<b>-2,440</b>
Operating Income (loss)	-9,486	EW7181	2,132
Depreciation	7,638	EW7182	
Inc/dec In Liabilities Other Than Cash	-3,856	EW7184	-4,572
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>-5,704</b>		<b>-2,440</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash In Time Deposits	4,376	H201	274,897
<b>TOTAL Cash</b>	<b>4,376</b>		<b>274,897</b>
Accounts Receivable		H380	4,393
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>4,393</b>
Due From Other Funds	998	H391	998
<b>TOTAL Due From Other Funds</b>	<b>998</b>		<b>998</b>
<b>TOTAL Assets</b>	<b>5,373</b>		<b>280,287</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	998	H600	5,090
<b>TOTAL Accounts Payable</b>	<b>998</b>		<b>5,090</b>
<b>TOTAL Liabilities</b>	<b>998</b>		<b>5,090</b>
<b>Fund Balance</b>			
Committed Fund Balance		H913	103
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>103</b>
Assigned Unappropriated Fund Balance	4,376	H915	275,093
<b>TOTAL Assigned Fund Balance</b>	<b>4,376</b>		<b>275,093</b>
<b>TOTAL Fund Balance</b>	<b>4,376</b>		<b>275,197</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,373</b>		<b>280,287</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Interest And Earnings	205	H2401	70
<b>TOTAL Use of Money And Property</b>	<b>205</b>		<b>70</b>
<b>TOTAL Revenues</b>	<b>205</b>		<b>70</b>
Interfund Transfers	384,076	H5031	362,598
<b>TOTAL Interfund Transfers</b>	<b>384,076</b>		<b>362,598</b>
<b>TOTAL Other Sources</b>	<b>384,076</b>		<b>362,598</b>
<b>TOTAL Revenues</b>	<b>384,281</b>		<b>362,668</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay		H16202	10,143
<b>TOTAL Buildings</b>	<b>0</b>		<b>10,143</b>
General Govt, Equip & Cap Outlay		H19972	774
<b>TOTAL General Govt</b>	<b>0</b>		<b>774</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>10,916</b>
Police, Equip & Cap Outlay		H31202	39,907
<b>TOTAL Police</b>	<b>0</b>		<b>39,907</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>39,907</b>
Maint of Streets, Equip & Cap Outlay		H51102	31,873
<b>TOTAL Maint of Streets</b>	<b>0</b>		<b>31,873</b>
Perm Improve Highway, Equip & Cap Outlay	343,079	H51122	
<b>TOTAL Perm Improve Highway</b>	<b>343,079</b>		<b>0</b>
Snow Removal, Equip & Cap Outlay		H51422	
<b>TOTAL Snow Removal</b>	<b>0</b>		<b>0</b>
Sidewalks, Equip & Cap Outlay		H54102	1,250
<b>TOTAL Sidewalks</b>	<b>0</b>		<b>1,250</b>
<b>TOTAL Transportation</b>	<b>343,079</b>		<b>33,123</b>
Parks, Equip & Cap Outlay		H71102	7,900
<b>TOTAL Parks</b>	<b>0</b>		<b>7,900</b>
Playgr & Rec Centers, Equip & Cap Outlay	46,508	H71402	
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>46,508</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>46,508</b>		<b>7,900</b>
<b>TOTAL Expenditures</b>	<b>389,586</b>		<b>91,847</b>
Transfers, Other Funds	271,589	H99019	
<b>TOTAL Operating Transfers</b>	<b>271,589</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>271,589</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>661,176</b>		<b>91,847</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>281,270</b>	<b>H8021</b>	<b>4,376</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>281,270</b>	<b>H8022</b>	<b>4,376</b>
ADD - REVENUES AND OTHER SOURCES	384,281		362,668
DEDUCT - EXPENDITURES AND OTHER USES	661,176		91,847
<b>Fund Balance - End of Year</b>	<b>4,376</b>	<b>H8029</b>	<b>275,197</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Land	483,027	K101	702,357
Buildings	5,638,053	K102	2,976,842
Machinery And Equipment	6,485,522	K104	4,316,621
Infrastructure		K106	46,074,267
Accum Deprec, Buildings		K112	-1,500,552
Accum Depr, Machinery & Equip		K114	-1,942,171
Accum Deprec, Infrastructure		K116	-29,526,990
<b>TOTAL Fixed Assets (net)</b>	<b>12,606,602</b>		<b>21,100,374</b>
Deferred Outflows of Resources - Pensions		K496	1,733,817
<b>TOTAL Other</b>	<b>0</b>		<b>1,733,817</b>
<b>TOTAL Assets</b>	<b>12,606,602</b>		<b>22,834,191</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Liabilities</b>			
Total Non-Current Govt Assets	12,606,602	K159	22,834,191
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>12,606,602</b>		<b>22,834,191</b>
<b>TOTAL Fund Balance</b>	<b>12,606,602</b>		<b>22,834,191</b>
<b>TOTAL</b>	<b>12,606,602</b>		<b>22,834,191</b>



VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(PN) PERMANENT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash		PN200	
Cash In Time Deposits	23,009	PN201	23,009
<b>TOTAL Cash</b>	<b>23,009</b>		<b>23,009</b>
<b>TOTAL Assets</b>	<b>23,009</b>		<b>23,009</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(PN) PERMANENT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Fund Balance</b>			
Must Remain Intact		PN807	23,009
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>23,009</b>
Other Restricted Fund Balance	23,009	PN899	
<b>TOTAL Restricted Fund Balance</b>	<b>23,009</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>23,009</b>		<b>23,009</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>23,009</b>		<b>23,009</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(PN) PERMANENT

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Interest And Earnings	15	PN2401	12
<b>TOTAL Use of Money And Property</b>	<b>15</b>		<b>12</b>
<b>TOTAL Revenues</b>	<b>15</b>		<b>12</b>
<b>TOTAL Revenues</b>	<b>15</b>		<b>12</b>

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Annual Update Document  
For the Fiscal Year Ending 2016

(PN) PERMANENT

Results of Operation

Code Description	2015	EdpCode	2016
<b>Other Uses</b>			
Transfers, Other Funds	15	PN99019	12
<b>TOTAL Operating Transfers</b>	<b>15</b>		<b>12</b>
<b>TOTAL Other Uses</b>	<b>15</b>		<b>12</b>
<b>TOTAL Expenditures</b>	<b>15</b>		<b>12</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	23,009	<b>PN8021</b>	23,009
<b>Restated Fund Balance - Beg of Year</b>	23,009	<b>PN8022</b>	23,009
ADD - REVENUES AND OTHER SOURCES	15		12
DEDUCT - EXPENDITURES AND OTHER USES	15		12
<b>Fund Balance - End of Year</b>	23,009	<b>PN8029</b>	23,009

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	33,419	TA200	36,504
<b>TOTAL Cash</b>	<b>33,419</b>		<b>36,504</b>
<b>TOTAL Assets</b>	<b>33,419</b>		<b>36,504</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Disability Insurance	599	TA19	794
Group Insurance	3,305	TA20	5,247
Guaranty & Bid Deposits	375	TA30	375
Joint Tax Liens	1,628	TA41	1,628
Other Funds (specify)	27,511	TA85	28,460
<b>TOTAL Agency Liabilities</b>	<b>33,419</b>		<b>36,504</b>
<b>TOTAL Liabilities</b>	<b>33,419</b>		<b>36,504</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>33,419</b>		<b>36,504</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	156,569	TE200	154,978
<b>TOTAL Cash</b>	<b>156,569</b>		<b>154,978</b>
Miscellaneous Current Assets	550	TE489	2,450
<b>TOTAL Other</b>	<b>550</b>		<b>2,450</b>
<b>TOTAL Assets</b>	<b>157,119</b>		<b>157,428</b>



VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	2,647	TE600	24,621
<b>TOTAL Accounts Payable</b>	<b>2,647</b>		<b>24,621</b>
<b>TOTAL Liabilities</b>	<b>2,647</b>		<b>24,621</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	135,472	TE923	113,807
Net Assets-Unrestricted (Deficit)	19,000	TE924	19,000
<b>TOTAL Assigned Fund Balance</b>	<b>154,472</b>		<b>132,807</b>
<b>TOTAL Fund Balance</b>	<b>154,472</b>		<b>132,807</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>157,119</b>		<b>157,428</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Interest And Earnings	25	TE2401	38
<b>TOTAL Use of Money And Property</b>	<b>25</b>		<b>38</b>
Gifts And Donations		TE2705	100
Other Revenue	17,020	TE2770	14,145
<b>TOTAL Miscellaneous Local Sources</b>	<b>17,020</b>		<b>14,245</b>
<b>TOTAL Revenues</b>	<b>17,045</b>		<b>14,283</b>
<b>TOTAL Revenues</b>	<b>17,045</b>		<b>14,283</b>

VILLAGE OF Fairport  
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For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Misc Home & Comm Serv, Cont Expend	12,035	TE89894	35,948
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>12,035</b>		<b>35,948</b>
<b>TOTAL Home And Community Services</b>	<b>12,035</b>		<b>35,948</b>
<b>TOTAL Expenditures</b>	<b>12,035</b>		<b>35,948</b>
<b>TOTAL Expenditures</b>	<b>12,035</b>		<b>35,948</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	<b>149,462</b>	<b>TE8021</b>	<b>154,472</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>149,462</b>	<b>TE8022</b>	<b>154,472</b>
ADD - REVENUES AND OTHER SOURCES	17,045		14,283
DEDUCT - EXPENDITURES AND OTHER USES	12,035		35,948
<b>Fund Balance - End of Year</b>	<b>154,472</b>	<b>TE8029</b>	<b>132,807</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash In Time Deposits	201,622	V201	131,716
<b>TOTAL Cash</b>	<b>201,622</b>		<b>131,716</b>
<b>TOTAL Assets</b>	<b>201,622</b>		<b>131,716</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	201,622	V915	131,716
<b>TOTAL Assigned Fund Balance</b>	<b>201,622</b>		<b>131,716</b>
<b>TOTAL Fund Balance</b>	<b>201,622</b>		<b>131,716</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>201,622</b>		<b>131,716</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Interest And Earnings	33	V2401	94
<b>TOTAL Use of Money And Property</b>	<b>33</b>		<b>94</b>
<b>TOTAL Revenues</b>	<b>33</b>		<b>94</b>
Interfund Transfers	271,589	V5031	
<b>TOTAL Interfund Transfers</b>	<b>271,589</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>271,589</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>271,622</b>		<b>94</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Debt Principal, Serial Bonds		V97106	70,000
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>70,000</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>70,000</b>
Transfers, Other Funds	70,000	V99019	
<b>TOTAL Operating Transfers</b>	<b>70,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>70,000</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>70,000</b>		<b>70,000</b>



VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>V8021</b>	<b>201,622</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>V8022</b>	<b>201,622</b>
ADD - REVENUES AND OTHER SOURCES	271,622		94
DEDUCT - EXPENDITURES AND OTHER USES	70,000		70,000
<b>Fund Balance - End of Year</b>	<b>201,622</b>	<b>V8029</b>	<b>131,716</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Total Non-Current Govt Liabilities	4,241,880	W129	6,030,480
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>4,241,880</b>		<b>6,030,480</b>
<b>TOTAL Assets</b>	<b>4,241,880</b>		<b>6,030,480</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Net Pension Liability -Proportionate Share		W638	1,807,170
Other Post Employment Benefits	1,608,886	W683	1,616,351
Compensated Absences	29,341	W687	33,076
<b>TOTAL Other Liabilities</b>	<b>1,638,227</b>		<b>3,456,597</b>
Due To Employees' Retirement System	78,653	W637	76,487
<b>TOTAL Due To Other Governments</b>	<b>78,653</b>		<b>76,487</b>
Bonds Payable	2,525,000	W628	2,170,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>2,525,000</b>		<b>2,170,000</b>
Deferred Inflows of Resources - Pensions		W697	327,396
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>327,396</b>
<b>TOTAL Liabilities</b>	<b>4,241,880</b>		<b>6,030,480</b>
<b>TOTAL Liabilities</b>	<b>4,241,880</b>		<b>6,030,480</b>

VILLAGE OF Fairport  
Statement of Indebtedness  
For the Fiscal Year Ending 2016

11/2/2016

County of: Monroe

Municipal Code: 260465001630

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2016	BAN N	Elec. Substation upgrades, etc			05/26/2016	05/25/2017	0.01%		\$815,000	\$0			\$0		\$815,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$815,000	\$0	\$0	\$0	\$0	\$0	\$815,000
2011	BOND N	Capital Improvement and equipm			05/18/2011	05/15/2030	4.05%		\$3,935,000	\$2,940,000	\$200,000	\$0	\$0		\$2,740,000
2012	BOND N	Fire Truck		Y	09/28/2011	05/15/2030	2.91%		\$688,000	\$550,000	\$35,000	\$0	\$0		\$515,000
2007	BOND N	DPW Building		Y	02/22/2007	05/15/2027	4.17%		\$1,600,000	\$1,125,000	\$70,000	\$0	\$0		\$1,055,000
2012	BOND N	2002&2003 Refunding			12/29/2011	11/15/2022	2.002%		\$3,878,750	\$2,537,250	\$462,500	\$0	\$0		\$2,074,750
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$7,152,250	\$767,500	\$0	\$0	\$0	\$6,384,750
2013	OTHR N	Electric Vehicle Program			02/01/2013	01/01/2015	0.00%		\$9,907	\$2,202	\$2,202	\$0	\$0		\$0
2015	OTHR N	Electric Vehicle Program			07/31/2014	07/31/2020	0.00%		\$270,694	\$270,694	\$0	\$0	\$0		\$270,694
2016	OTHR N	Electric Vehicle Program			03/21/2016	06/30/2019	0.00%		\$296,668	\$0	\$0		\$0		\$296,668
2011	OTHR N	Weatheriz Prog			11/23/2010	04/01/2016	0.51%		\$248,850	\$44,361	\$44,361	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$296,668	\$317,257	\$46,563	\$0	\$0	\$0	\$567,362
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$1,111,668	\$7,469,507	\$814,063	\$0	\$0	\$0	\$7,767,112

VILLAGE OF Fairport  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$750.00
Demand Deposits	9Z2011	\$7,528,804.15
Time Deposits	9Z2021	\$1,011,999.85
Total		\$8,541,554.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,327,573.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$7,417,664.63
Total		\$8,745,237.63
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Fairport  
Bank Reconciliation  
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5522	\$687,175	\$0	\$1	\$687,174
*****-5307	\$241	\$0	\$241	\$0
*****-5420	\$1,372,874	\$929	\$0	\$1,373,803
*****-0547	\$15,981	\$0	\$4,038	\$11,943
*****-2199	\$155,085	\$0	\$107	\$154,978
*****-5055	\$46,396	\$0	\$0	\$46,396
*****-5667	\$524,543	\$0	\$0	\$524,543
*****-6283	\$487,457	\$0	\$0	\$487,457
*****-5439	\$842,021	\$0	\$0	\$842,021
*****-8372	\$141,919	\$0	\$141,918	\$1
*****-5705	\$21,258	\$0	\$139	\$21,119
*****-4210	\$577,475	\$0	\$150,000	\$427,475
*****-3175	\$179,195	\$0	\$0	\$179,195
*****-1301	\$27,570	\$0	\$0	\$27,570
*****-4229	\$62,148	\$0	\$0	\$62,148
*****-3497	\$200,084	\$0	\$0	\$200,084
*****-4237	\$4	\$0	\$4	\$0
*****-1551	\$3,143,329	\$102,252	\$340,594	\$2,904,987
*****-4091	\$12	\$0	\$0	\$12
*****-1344	\$50,003	\$0	\$0	\$50,003
*****-1577	\$5,494	\$0	\$2,051	\$3,443
Total Adjusted Bank Balance				\$8,004,351
Petty Cash				\$750.00
Adjustments				\$ .00
Total Cash		9ZCASH	*	<u>\$8,005,101</u>
Total Cash Balance All Funds		9ZCASHB	*	<u>\$8,005,102</u>
* Must be equal				

VILLAGE OF Fairport  
Local Government Questionnaire  
For the Fiscal Year Ending 2016

Response

- |   |           |
|---|-----------|
| 1) Does your municipality have a written procurement policy?  | Yes       |
| 2) Have the financial statements for your municipality been independently audited?<br>If not, are you planning on having an audit conducted?                          | Yes       |
| 3) Does your local government participate in an insurance pool with other local governments?  | Yes       |
| 4) Does your local government participate in an investment pool with other local governments?   | <u>No</u> |
| 5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?  | <u>No</u> |
| 6) Does your municipality have a Capital Plan?  | Yes       |
| 7) Has your municipality prepared and documented a risk assessment plan?<br>If yes, has your municipality used the results to design the system of internal controls? | No        |
| 8) Have you had a change in chief executive or chief fiscal officer during the last year?   | No        |
| 9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?   | Yes       |

VILLAGE OF Fairport  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2016

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$710,155.00	58	11	
90158	Police and Fire Retirement	\$193,301.00	9		
90258	Local Pension Fund				
90308	Social Security	\$333,718.00	70	31	
90408	Worker's Compensation Insurance	\$267,492.00	40	31	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$899,402.00	61		20
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$2,063.00	33		
<b>Total</b>		<b>\$2,406,131.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$2,498,227.83</b>			



VILLAGE OF Fairport  
Energy Costs and Consumption  
For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$31,055	18,218	gallons	
Diesel Fuel	\$41,967	23,538	gallons	
Fuel Oil	\$684	4,423	gallons	
Natural Gas	\$13,702	2,432	cubic feet	
Electricity	\$250,417	410,009	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Fairport  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2016

**Annual OPEB Cost and Net OPEB Obligation**

	Cost Sharing Multi-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$174,764.00
3. Interest on Net OPEB Obligation	\$101,924.00
4. Adjustment to Annual Required Contribution	(\$105,551.00)
5. Annual OPEB Expense	\$171,137.00
6. Less: Actual Contribution Made	\$171,137.00
7. Increase in Net OPEB Obligation	\$0.00
8. Net OPEB Obligation - beginning of year	\$2,548,105.00
9. Net OPEB Obligation - end of year	\$2,548,105.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$2,552,959.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	100.00%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$2,568,029.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$2,568,029.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	
17. UAAL as Percentage of Annual Covered Payroll	

**Other OPEB Information**

18. Date of most recent actuarial valuation	05/31/2016
19. Actuarial method used	Entry Age
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

## CERTIFICATION OF CHIEF FISCAL OFFICER

I, L. Kay Wharmby, hereby certify that I am the Chief Fiscal 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 05/31/2016, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Fairport, and adopted by me as my signature for use in conjunction with the filing of the Village of Fairport's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Fairport's annual financial report for the fiscal year ended 05/31/2016 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different  
than Chief Fiscal Officer

L Kay Wharmby  
\_\_\_\_\_  
Name

(585) 421-3202  
Telephone Number

Clerk-Treasurer  
Title

31 S. Main St, Fairport, NY 14450  
Official Address

08/25/2016  
Date of Certification

(585) 223-0313  
Official Telephone Number

VILLAGE OF Fairport  
Financial Comments  
For the Fiscal Year Ending 2016

(A) GENERAL

Account Code Comment

Account Code A99019 Backed out \$629,841 (Assigned Unappropriated Fund Balance of the General Fund to be used for future capital project) and moved it to A200. Per discussion with Kay, the cash for the Village's capital project was transferred during the 2017 FY.

Account Code A630 See A9901.9

Account Code A8012 Increased to reflect prepaid that should have been recognized in the prior fiscal year per 2016 amendments received from Laura Wharmby. The immaterial amount of the PYA is \$63.

Account Code A480 Amended per request from Laura Wharmby.

Account Code A806 See A480

Account Code A5031 Removed interfund transfer to this fund. Debt service payment of \$70,000 was reclassified to V9710.6 per discussion with Laura Wharmby.

Account Code A914 See A917

Account Code A90408 See A480

Account Code A230 See A200

Account Code A200 Backed out \$423,542 (fund balance for reserves) and moved it to code A230 per discussion with Laura Wharmby.

Account Code A97106 See A5031

Account Code A917 Backed out \$176,125. Moved \$1,848 (appropriated fund balance) to code A914 and moved \$174,277 (prepaid expenses) to code A806. In addition, this code was adjusted because of the amendment made to codes A9901.9 and A630.

Adjustment Reason

Account Code A8012 Immaterial adjustment found after processing AUD

(PN) PERMANENT

Account Code Comment

Account Code PN899 Backed out \$23,009 (principal amount) and moved it to PN807 in accordance with GASB 54.

Account Code PN807 See PN899

Section Comment

The General Fund supports the financial activities of the Permanent Fund for perpetual care of Greenvale Cemetery. Moving forward, all financial activities for this fund will be accounted for in the Permanent Fund per discussion with Kay Whamby.

(V) DEBT SERVICE

Account Code Comment

Account Code V99019 Backed out \$70,000 (debt service payment reclassified from code A9710.6) per discussion with Laura Wharmby.

Account Code V97106 See V9901.9

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H915 See H5031

Account Code H391 See H5031

Account Code H5031 Backed out \$629,841 (Assigned Unappropriated Fund Balance of the General Fund to be used for future capital project), which was not actually transferred to this fund until FY 2017.

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8012 Gasb 68 implementation; omission of advanced billing