

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 05/31/2017

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (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 2016 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 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,614,427	A200	1,448,056
Cash In Time Deposits	852,034	A201	856,513
Petty Cash	125	A210	125
Departmental Cash	25	A215	25
TOTAL Cash	2,466,612		2,304,719
Taxes Receivable, Pending	445	A300	445
Property Acquired For Taxes	123	A330	123
TOTAL Taxes Receivable (net)	568		568
Accounts Receivable	39,194	A380	34,593
TOTAL Other Receivables (net)	39,194		34,593
Due From State And Federal Government	109,238	A410	189,518
TOTAL State And Federal Aid Receivables	109,238		189,518
Due From Other Funds	244,375	A391	37,619
TOTAL Due From Other Funds	244,375		37,619
Due From Other Governments	269,824	A440	289,638
TOTAL Due From Other Governments	269,824		289,638
Prepaid Expenses	174,277	A480	278,663
TOTAL Prepaid Expenses	174,277		278,663
Cash Special Reserves	1,065,312	A230	912,310
TOTAL Restricted Assets	1,065,312		912,310
TOTAL Assets and Deferred Outflows of Resources	4,369,401		4,047,629

VILLAGE OF Fairport
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	177,953	A600	90,636
TOTAL Accounts Payable	177,953		90,636
Accrued Liabilities	15,277	A601	156,899
TOTAL Accrued Liabilities	15,277		156,899
Due To Other Funds	204,728	A630	75,585
TOTAL Due To Other Funds	204,728		75,585
Due To Employees' Retirement System		A637	69,799
TOTAL Due To Other Governments	0		69,799
TOTAL Liabilities	397,958		392,919
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	71,681
TOTAL Deferred Inflows of Resources	0		71,681
TOTAL Deferred Inflows of Resources	0		71,681
Fund Balance			
Not in Spendable Form	174,277	A806	172,527
TOTAL Nonspendable Fund Balance	174,277		172,527
Insurance Reserve	28,346	A863	28,439
Capital Reserve	990,569	A878	1,069,760
Other Restricted Fund Balance	46,396	A899	43,544
TOTAL Restricted Fund Balance	1,065,311		1,141,744
Assigned Appropriated Fund Balance	176,125	A914	254,298
Assigned Unappropriated Fund Balance	24,430	A915	18,528
TOTAL Assigned Fund Balance	200,555		272,826
Unassigned Fund Balance	2,531,298	A917	1,995,931
TOTAL Unassigned Fund Balance	2,531,298		1,995,931
TOTAL Fund Balance	3,971,442		3,583,029
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,369,400		4,047,629

VILLAGE OF Fairport
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	2,465,738	A1001	2,594,344
TOTAL Real Property Taxes	2,465,738		2,594,344
Other Payments In Lieu of Taxes	130,718	A1081	109,064
Interest & Penalties On Real Prop Taxes	8,003	A1090	7,429
TOTAL Real Property Tax Items	138,721		116,494
Non Prop Tax Dist By County	1,482,004	A1120	1,534,171
Utilities Gross Receipts Tax	23,734	A1130	40,536
Franchises	36,981	A1170	75,437
TOTAL Non Property Tax Items	1,542,720		1,650,144
Treasurer Fees	3,499	A1230	3,518
Public Pound Charges, Dog Control Fees	200	A1550	50
Safety Inspection Fees	2,615	A1560	4,224
Other Public Safety Departmental Income	1,919	A1589	574
Public Works Charges	1,324	A1710	
Park And Recreational Charges	2,645	A2001	2,580
Special Recreational Facility Charges	25,682	A2025	25,024
Zoning Fees	26,555	A2110	1,100
Planning Board Fees	1,130	A2115	1,515
Sewer Charges		A2122	250
Charges For Cemetery Services		A2192	
TOTAL Departmental Income	65,569		38,836
Fire Protection Services Other Govts	837,347	A2262	845,461
Sewer Serv Other Govts	34,206	A2374	34,206
Misc Revenue, Other Govts	5,368	A2389	5,524
TOTAL Intergovernmental Charges	876,920		885,191
Interest And Earnings	6,493	A2401	8,115
Rental of Real Property	189,570	A2410	134,291
TOTAL Use of Money And Property	196,064		142,405
Business & Occupational License	1,875	A2501	300
Public Safety Permits	200	A2550	330
Building And Alteration Permits	67,230	A2555	48,934
Permits, Other	2,423	A2590	4,569
TOTAL Licenses And Permits	71,728		54,132
Fines And Forfeited Bail	36,873	A2610	35,651
Forfeiture of Crime Proceeds		A2625	441
TOTAL Fines And Forfeitures	36,873		36,092
Sales of Refuse For Recycling	0	A2651	3,557
Sales of Real Property	24,995	A2660	
Sales of Equipment	57,040	A2665	14,490
Insurance Recoveries		A2680	1,369
Other Compensation For Loss		A2690	1,291
TOTAL Sale of Property And Compensation For Loss	82,035		20,707
Refunds of Prior Year's Expenditures	182,167	A2701	385,297
Gifts And Donations	500	A2705	460
Proceeds of Seized & Unclaimed Property	240	A2715	

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Unclassified (specify)	311	A2770	
TOTAL Miscellaneous Local Sources	183,218		385,757
Interfund Revenues	281,551	A2801	256,995
TOTAL Interfund Revenues	281,551		256,995
St Aid, Revenue Sharing	140,035	A3001	140,035
St Aid, Mortgage Tax	63,190	A3005	75,831
St Aid - Other (specify)	5,698	A3089	5,712
St Aid, Other Public Safety	16,868	A3389	14,903
St Aid, Consolidated Highway Aid	119,925	A3501	127,439
TOTAL State Aid	345,716		363,920
Fed Aid Other Public Safety		A4389	2,959
TOTAL Federal Aid	0		2,959
TOTAL Revenues	6,286,853		6,547,976
Interfund Transfers	267,668	A5031	119,999
TOTAL Interfund Transfers	267,668		119,999
Serial Bonds		A5710	12,945
TOTAL Proceeds of Obligations	0		12,945
TOTAL Other Sources	267,668		132,944
TOTAL Detail Revenues And Other Sources	6,554,521		6,680,921

VILLAGE OF Fairport
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	36,826	A10101	37,420
Legislative Board, Contr Expend	23,431	A10104	17,691
TOTAL Legislative Board	60,257		55,111
Municipal Court, Pers Serv	53,374	A11101	55,518
Municipal Court, Contr Expend	5,863	A11104	5,068
TOTAL Municipal Court	59,237		60,585
Mayor, Pers Serv	14,732	A12101	14,969
Mayor, Equip & Cap Outlay		A12102	
Mayor, Contr Expend	3,742	A12104	3,542
TOTAL Mayor	18,474		18,511
Municipal Exec, Pers Serv	96,570	A12301	104,977
Municipal Exec, Equip & Cap Outlay	900	A12302	223
Municipal Exec, Contr Expend	19,945	A12304	4,707
TOTAL Municipal Exec	117,416		109,907
Treasurer, Pers Serv	199,221	A13251	202,232
Treasurer, Equip & Cap Outlay	1,159	A13252	
Treasurer, Contr Expend	33,890	A13254	41,827
TOTAL Treasurer	234,271		244,058
Law, Contr Expend	28,767	A14204	18,333
TOTAL Law	28,767		18,333
Personnel, Contr Expend	4,990	A14304	5,334
TOTAL Personnel	4,990		5,334
Engineer, Contr Expend	3,467	A14404	
TOTAL Engineer	3,467		0
Buildings, Pers Serv	32,513	A16201	28,454
Buildings, Equip & Cap Outlay	774	A16202	5,477
Buildings, Contr Expend	9,582	A16204	9,875
TOTAL Buildings	42,870		43,806
Central Garage, Pers Serv	72,531	A16401	73,460
Central Garage, Equip & Cap Outlay	27,516	A16402	
Central Garage, Contr Expend		A16404	34,523
TOTAL Central Garage	100,047		107,983
Central Data Process & Cap Outlay		A16802	2,700
Central Data Process, Contr Expend	55,512	A16804	45,074
TOTAL Central Data Process	55,512		47,774
Unallocated Insurance, Contr Expend	69,156	A19104	73,120
TOTAL Unallocated Insurance	69,156		73,120
Municipal Assn Dues, Contr Expend	3,545	A19204	3,545
TOTAL Municipal Assn Dues	3,545		3,545
Judgements And Claims, Contr Expend	44,447	A19304	213
TOTAL Judgements And Claims	44,447		213
Taxes & Assess On Munic Prop, Contr Expend	3,053	A19504	3,651
TOTAL Taxes & Assess On Munic Prop	3,053		3,651

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Other Gen Govt Support, Contr Expend	11,233	A19894	5,625
TOTAL Other Gen Govt Support	11,233		5,625
TOTAL General Government Support	856,740		797,556
Police, Pers Serv	958,719	A31201	1,009,358
Police, Equip & Cap Outlay	6,357	A31202	10,581
Police, Contr Expend	57,017	A31204	58,381
TOTAL Police	1,022,092		1,078,320
Fire, Pers Serv	63,417	A34101	64,941
Fire, Equip & Cap Outlay	55,597	A34102	63,062
Fire, Contr Expend	181,852	A34104	191,399
TOTAL Fire	300,866		319,402
Safety Inspection, Pers Serv	87,118	A36201	91,260
Safety Inspection, Equip & Cap Outlay		A36202	5,527
Safety Inspection, Contr Expend	36,512	A36204	18,012
TOTAL Safety Inspection	123,630		114,799
TOTAL Public Safety	1,446,588		1,512,522
Street Admin, Pers Serv	96,666	A50101	105,668
Street Admin, Equip & Cap Outlay	696	A50102	410
Street Admin, Contr Expend	11,014	A50104	9,739
TOTAL Street Admin	108,376		115,817
Maint of Streets, Pers Serv	127,987	A51101	138,464
Maint of Streets, Equip & Cap Outlay		A51102	
Maint of Streets, Contr Expend	85,878	A51104	82,444
TOTAL Maint of Streets	213,865		220,907
Perm Improve Highway, Equip & Cap Outlay		A51122	
TOTAL Perm Improve Highway	0		0
Snow Removal, Pers Serv	180,163	A51421	207,041
Snow Removal, Equip & Cap Outlay		A51422	6,888
Snow Removal, Contr Expend	20,428	A51424	46,524
TOTAL Snow Removal	200,592		260,453
Street Lighting, Contr Expend	182,663	A51824	201,812
TOTAL Street Lighting	182,663		201,812
Sidewalks, Pers Serv	25,732	A54101	26,119
Sidewalks, Equip & Cap Outlay	3,433	A54102	
Sidewalks, Contr Expend	1,248	A54104	
TOTAL Sidewalks	30,413		26,119
Off-Street Parking, Pers Serv	16,072	A56501	16,551
Off-Street Parking, Contr Expend	25,101	A56504	3,403
TOTAL Off-Street Parking	41,173		19,954
TOTAL Transportation	777,082		845,062
Publicity, Contr Expend	10,262	A64104	11,990
TOTAL Publicity	10,262		11,990
Programs For Aging, Equip & Cap Outlay		A67722	
Programs For Aging, Contr Expend		A67724	3,500
TOTAL Programs For Aging	0		3,500

VILLAGE OF Fairport
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Other Eco & Dev, Contr Expend	7,333	A69894	11,000
TOTAL Other Eco & Dev	7,333		11,000
TOTAL Economic Assistance And Opportunity	17,596		26,490
Parks, Pers Serv	20,922	A71101	21,717
Parks, Equip & Cap Outlay	279	A71102	
Parks, Contr Expend	5,978	A71104	9,024
TOTAL Parks	27,179		30,741
Playgr & Rec Centers, Pers Serv	20,765	A71401	18,574
Playgr & Rec Centers, Equip & Cap Outlay		A71402	398
Playgr & Rec Centers, Contr Expend	3,296	A71404	2,566
TOTAL Playgr & Rec Centers	24,061		21,538
Special Rec Facility, Pers Serv	11,256	A71801	10,826
Special Rec Facility, Equip & Cap Outlay		A71802	2,142
Special Rec Facility, Contr Expend	4,132	A71804	5,706
TOTAL Special Rec Facility	15,387		18,674
Museum - Art Gallery, Contr Expend	135	A74504	5,358
TOTAL Museum - Art Gallery	135		5,358
Celebrations, Pers Serv		A75501	1,571
Celebrations, Contr Expend		A75504	9,101
TOTAL Celebrations	0		10,672
TOTAL Culture And Recreation	66,762		86,984
Zoning, Pers Serv	18,890	A80101	19,172
Zoning, Contr Expend	3,654	A80104	5,490
TOTAL Zoning	22,544		24,662
Planning, Pers Serv	19,798	A80201	19,241
Planning, Contr Expend	6,232	A80204	6,177
TOTAL Planning	26,030		25,417
Research, Pers Serv	6,794	A80301	7,563
Research, Contr Expend	5,901	A80304	5,620
TOTAL Research	12,695		13,183
Sanitary Sewers, Pers Serv	33,514	A81201	41,467
Sanitary Sewers, Equip & Cap Outlay	2,000	A81202	12,570
Sanitary Sewers, Contr Expend	7,500	A81204	
TOTAL Sanitary Sewers	43,014		54,037
Refuse & Garbage, Pers Serv	240,034	A81601	230,287
Refuse & Garbage, Contr Expend	119,808	A81604	139,769
TOTAL Refuse & Garbage	359,842		370,056
Street Cleaning, Pers Serv	13,964	A81701	14,397
Street Cleaning, Contr Expend	3,139	A81704	4,283
TOTAL Street Cleaning	17,102		18,680
Comm Beautification, Pers Serv	1,875	A85101	1,455
Comm Beautification, Contr Expend	888	A85104	969
TOTAL Comm Beautification	2,763		2,424
Drainage, Pers Serv	23,015	A85401	21,769

VILLAGE OF Fairport
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Drainage, Contr Expend	10,284	A85404	52,242
TOTAL Drainage	33,299		74,011
Shade Tree, Pers Serv	12,888	A85601	13,238
Shade Tree, Contr Expend	54,607	A85604	39,324
TOTAL Shade Tree	67,495		52,561
Cemetery, Contr Expend	5,817	A88104	
TOTAL Cemetery	5,817		0
Misc Home & Comm Serv, Contr Expend	188	A89894	293
TOTAL Misc Home & Comm Serv	188		293
TOTAL Home And Community Services	590,788		635,324
State Retirement System	279,760	A90108	206,726
Police & Firemen Retirement, Empl Bnfts	193,301	A90158	211,148
Social Security, Employer Cont	174,759	A90308	190,253
Worker's Compensation, Empl Bnfts	240,872	A90408	279,731
Hospital & Medical (dental) Ins, Empl Bnft	461,491	A90608	495,467
Other Employee Benefits (spec)	842	A90898	1,277
TOTAL Employee Benefits	1,351,025		1,384,603
Debt Principal, Serial Bonds	285,000	A97106	180,000
TOTAL Debt Principal	285,000		180,000
Debt Interest, Serial Bonds	82,898	A97107	25,081
TOTAL Debt Interest	82,898		25,081
TOTAL Expenditures	5,474,478		5,493,621
Transfers, Other Funds	540,636	A99019	875,152
TOTAL Operating Transfers	540,636		875,152
TOTAL Other Uses	540,636		875,152
TOTAL Detail Expenditures And Other Uses	6,015,114		6,368,774

VILLAGE OF Fairport
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,272,192	A8021	3,971,442
Prior Period Adj -Increase In Fund Balance	159,842	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	700,560
Restated Fund Balance - Beg of Year	3,432,034	A8022	3,270,882
ADD - REVENUES AND OTHER SOURCES	6,554,521		6,680,921
DEDUCT - EXPENDITURES AND OTHER USES	6,015,114		6,368,774
Fund Balance - End of Year	3,971,442	A8029	3,583,029

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	2,594,071	A1049N	2,646,525
Est Rev - Real Property Tax Items	109,695	A1099N	109,611
Est Rev - Non Property Tax Items	1,571,000	A1199N	1,619,000
Est Rev - Departmental Income	36,350	A1299N	35,850
Est Rev - Intergovernmental Charges	897,368	A2399N	845,461
Est Rev - Use of Money And Property	141,823	A2499N	225,203
Est Rev - Licenses And Permits	52,000	A2599N	33,800
Est Rev - Fines And Forfeitures	50,000	A2649N	40,000
Est Rev - Sale of Prop And Comp For Loss	29,900	A2699N	4,000
Est Rev - Miscellaneous Local Sources	49,400	A2799N	105,500
Est Rev - Interfund Revenues	238,687	A2801N	231,917
Est Rev - State Aid	307,380	A3099N	266,270
Est Rev - Federal Aid	0	A4099N	
TOTAL Estimated Revenues	6,077,674		6,163,137
Appropriated Reserve	255,000	A511N	271,248
Appropriated Fund Balance	176,125	A599N	
TOTAL Estimated Other Sources	431,125		271,248
TOTAL Estimated Revenues And Other Sources	6,508,799		6,434,385

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	881,172	A1999N	890,077
App - Public Safety	1,555,490	A3999N	1,470,733
App - Transportation	888,825	A5999N	957,654
App - Economic Assistance And Opportunity	39,700	A6999N	39,700
App - Culture And Recreation	88,422	A7999N	80,296
App - Home And Community Services	637,077	A8999N	655,968
App - Employee Benefits	1,452,996	A9199N	1,477,564
App - Debt Service	432,117	A9899N	
TOTAL Appropriations	5,975,799		5,571,992
Other Budgetary Purposes	533,000	A962N	
App - Interfund Transfer		A9999N	862,393
TOTAL Other Uses	533,000		862,393
TOTAL Appropriations And Other Uses	6,508,799		6,434,385

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2016	EdpCode	2017
Assets			
Cash	2,577,512	EE200	3,802,767
Petty Cash	600	EE210	200
TOTAL Cash	2,578,112		3,802,967
Accounts Receivable	664,468	EE380	485,630
Allowance For Receivables (credit)	-27,824	EE389	-12,939
TOTAL Other Receivables (net)	636,644		472,691
Due From Other Funds	8,703	EE391	31,238
TOTAL Due From Other Funds	8,703		31,238
Inventory Of Materials And Supplies	1,027,693	EE445	906,549
TOTAL Inventories	1,027,693		906,549
Prepaid Expenses	554,282	EE480	520,617
TOTAL Prepaid Expenses	554,282		520,617
Cash Special Reserves	1,011,730	EE230	635,467
Cash In Time Deposits Special Reserves		EE231	340,012
Cash, Customers Deposits	262,232	EE235	232,071
TOTAL Restricted Assets	1,273,962		1,207,550
Land	600,069	EE101	600,069
Buildings	5,594,647	EE102	5,594,647
Improvements Other Than Buildings	45,154,702	EE103	42,560,654
Construction Work In Progress		EE105	37,016
Accum Depr, Imp Other Than Bld	-22,438,887	EE113	-23,529,742
TOTAL Fixed Assets (net)	28,910,531		25,262,644
Deferred Outflow of Resources	567,362	EE495	643,339
Deferred Outflows of Resources - Pensions	1,329,390	EE496	1,406,978
TOTAL Deferred Outflows of Resources	1,896,752		2,050,317
TOTAL Assets and Deferred Outflows of Resources	36,886,679		34,254,573

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2016	EdpCode	2017
Accounts Payable	1,283,001	EE600	1,387,483
TOTAL Accounts Payable	1,283,001		1,387,483
Accrued Liabilities	130,910	EE601	145,325
Accrued Interest Payable	5,895	EE651	5,268
TOTAL Accrued Liabilities	136,805		150,593
Retained Percentages-Contracts Payable	1,584	EE605	
TOTAL Retained Percentages	1,584		0
Customers' Deposits	216,195	EE615	231,926
TOTAL Other Deposits	216,195		231,926
Bond Anticipation Notes Payable	815,000	EE626	2,235,000
TOTAL Notes Payable	815,000		2,235,000
Net Pension Liability -Proportionate Share	1,442,910	EE638	1,442,910
Other Post Employment Benefits	936,608	EE683	936,608
Compensated Absences	32,071	EE687	28,930
Other Liabilities	1,043,053	EE688	1,000,956
Other Long Term Debt	567,362	EE689	643,339
TOTAL Other Liabilities	4,022,004		4,052,743
Due To Other Funds	49,346	EE630	37,619
TOTAL Due To Other Funds	49,346		37,619
Due To Other Governments	19,808	EE631	23,954
Due To Employees' Retirement System	77,588	EE637	74,733
TOTAL Due To Other Governments	97,396		98,687
Bonds Payable	4,214,750	EE628	3,802,250
TOTAL Bond And Long Term Liabilities	4,214,750		3,802,250
TOTAL Liabilities	10,836,081		11,996,301
Deferred Inflows of Resources			
Deferred Inflow of Resources	30,355	EE691	25,653
Deferred Inflows of Resources - Pensions	171,033	EE697	171,033
TOTAL Deferred Inflows of Resources	201,388		196,686
TOTAL Deferred Inflows of Resources	201,388		196,686
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	23,277,170	EE920	21,059,153
Net Assets-Unrestricted (deficit)	2,572,040	EE924	1,002,433
TOTAL Net Position	25,849,210		22,061,586
TOTAL Fund Balance	25,849,210		22,061,586
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,886,679		34,254,573

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sale of Electric Power	20,503,653	EE2150	20,931,734
Interfund Revenues	182,663	EE2801	187,758
TOTAL Charges For Services Within Locality	20,686,316		21,119,492
Interest And Earnings	2,469	EE2401	2,525
Rental of Real Property	36,244	EE2410	36,239
TOTAL Use of Money And Property	38,713		38,764
Unclassified (specify)	61,566	EE2770	51,220
TOTAL Other	61,566		51,220
TOTAL Revenues	20,786,595		21,209,476
Real Property Taxes		EE1001	
TOTAL Real Property Taxes	0		0
TOTAL Taxes	0		0
TOTAL Operating Revenue	20,786,595		21,209,476

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2016	EdpCode	2017
Expenses			
Electric And Power, Pers Serv	2,589,351	EE84101	2,882,350
TOTAL Electric And Power	2,589,351		2,882,350
TOTAL Personal Services	2,589,351		2,882,350
Credit Card Fees		EE13754	
TOTAL Credit Card Fees	0		0
Taxes & Assess On Munic Prop, Contr Expend	820,597	EE19504	804,165
TOTAL Taxes & Assess On Munic Prop	820,597		804,165
Payment In Lieu of Taxes	100,000	EE19554	81,000
TOTAL Payment In Lieu of Taxes	100,000		81,000
Other General Govt Support	339,929	EE19894	263,658
TOTAL Other General Govt Support	339,929		263,658
Depreciation	1,440,246	EE19944	1,618,448
TOTAL Depreciation	1,440,246		1,618,448
Electric And Power, Contr Expend	14,291,790	EE84104	14,171,005
TOTAL Electric And Power	14,291,790		14,171,005
TOTAL Contractual Expenses	16,992,562		16,938,276
Electric And Power, Empl Bnfts	1,147,203	EE84108	1,120,917
TOTAL Electric And Power	1,147,203		1,120,917
TOTAL Employee Benefits	1,147,203		1,120,917
Debt Interest, Serial Bonds	144,891	EE97107	117,488
Other Debt, Interest	213	EE97897	123
TOTAL Interest Expense	145,104		117,611
TOTAL Expenses	20,874,220		21,059,154
TOTAL Operating Expenses	20,874,220		21,059,154

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Net Position - Beginning of Year	26,696,939	EE8021	25,849,210
Prior Period Adj -Increase In Net Position	-760,104	EE8012	77,589
Prior Period Adj -Decrease In Net Position		EE8015	4,015,535
Restated Net Position - Beg of Year	25,936,835	EE8022	21,911,264
ADD - REVENUES AND OTHER SOURCES	20,786,595		21,209,476
DEDUCT - EXPENDITURES AND OTHER USES	20,874,220		21,059,154
Net Position - End of Year	25,849,210	EE8029	22,061,586

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2016	EdpCode	2017
Cash Rec'd From Providing Svcs	20,053,625	EE7111	21,350,895
Cash Payments Contr Exp	-15,773,325	EE7112	-16,520,318
Cash Payments Pers Svcs & Bnfts	-3,628,231	EE7113	-4,007,848
TOTAL Cash Flows From Operating Activities	652,069		822,729
Proceeds of Debt (capital)	1,880,106	EE7131	1,732,578
Principal Payments Debt (capital)	-1,262,176	EE7132	-649,101
Interest Expense (capital)	-149,806	EE7133	-117,611
Capital Contributed By Other Funds	-1,103,508	EE7135	-565,864
TOTAL Cash Flows From Capital And Related Financing Activities	-635,384		400,002
Interest Income	2,469	EE7153	2,525
TOTAL Cash Flows From Investing Activities	2,469		2,525
Net Inc(dec) In Cash&cash Equiv	19,154	EE7161	1,225,256
Cash&cash Equiv Beg of Year	2,558,358	EE7171	2,577,512
	2,577,512		3,802,767
Operating Income (loss)	-87,625	EE7181	150,323
Depreciation	1,440,246	EE7182	1,618,448
Inc/dec In Assets-Other Than Cash	2,244,281	EE7183	209,476
Inc/dec In Liabilities Other Than Cash	-2,944,833	EE7184	-1,155,518
TOTAL Reconciliation of Operating Income To Cash	652,069		822,729

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2016	EdpCode	2017
Assets			
Cash		EW200	
TOTAL Cash	0		0
Land		EW101	
Improvements Other Than Buildings		EW103	
Accum Depr, Imp Other Than Bld		EW113	
TOTAL Fixed Assets (net)	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2016	EdpCode	2017
Due To Other Funds		EW630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Deferred Inflows of Resources			
Deferred Inflow of Resources		EW691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	632,970	EW920	
Net Assets-Unrestricted (deficit)	-632,970	EW924	
TOTAL Net Position	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sales, Other	102,840	EW2655	
TOTAL Sale of Property And Compensation For Loss	102,840		0
Interest And Earnings	23	EW2401	
Rental of Real Property		EW2410	
TOTAL Use of Money And Property	23		0
TOTAL Revenues	102,863		0
TOTAL Operating Revenue	102,863		0

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenses			
Water Administration-Pers Serv		EW83101	
TOTAL Water Administration-Pers Serv	0		0
TOTAL Personal Services	0		0
Taxes & Assess On Munic Prop, Contr Expend	5,356	EW19504	
TOTAL Taxes & Assess On Munic Prop	5,356		0
Loss On Sale of Assets	345,027	EW19954	
TOTAL Loss On Sale of Assets	345,027		0
TOTAL Contractual Expenses	350,383		0
TOTAL Expenses	350,383		0
Transfers, Other Funds	89,618	EW99019	
TOTAL Transfers	89,618		0
TOTAL Other Uses	89,618		0
TOTAL Operating Expenses	440,001		0

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(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Net Position - Beginning of Year	337,138	EW8021	
Restated Net Position - Beg of Year	337,138	EW8022	
ADD - REVENUES AND OTHER SOURCES	102,863		
DEDUCT - EXPENDITURES AND OTHER USES	440,001		
Net Position - End of Year		EW8029	

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(EW) ENTERPRISE WATER

Cash Flow

Code Description	2016	EdpCode	2017
Cash Payments Contr Exp	2,462	EW7112	
TOTAL Cash Flows From Operating Activities	2,462		0
Interest Income	22	EW7153	
TOTAL Cash Flows From Investing Activities	22		0
Net Inc(dec) In Cash&cash Equiv	-2,440	EW7161	
	-2,440		0
Operating Income (loss)	2,132	EW7181	
Depreciation		EW7182	
Inc/dec In Liabilities Other Than Cash	-4,572	EW7184	
TOTAL Reconciliation of Operating Income To Cash	-2,440		0

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash		H200	498,111
Cash In Time Deposits	274,897	H201	
TOTAL Cash	274,897		498,111
Accounts Receivable	4,393	H380	4,393
TOTAL Other Receivables (net)	4,393		4,393
Due From Other Funds	998	H391	43,087
TOTAL Due From Other Funds	998		43,087
TOTAL Assets and Deferred Outflows of Resources	280,287		545,591

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	5,090	H600	37,681
TOTAL Accounts Payable	5,090		37,681
TOTAL Liabilities	5,090		37,681
Fund Balance			
Committed Fund Balance	103	H913	103
TOTAL Committed Fund Balance	103		103
Assigned Unappropriated Fund Balance	275,093	H915	507,806
TOTAL Assigned Fund Balance	275,093		507,806
TOTAL Fund Balance	275,197		507,910
TOTAL Liabilities, Deferred Inflows And Fund Balance	280,287		545,591

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	70	H2401	1,568
TOTAL Use of Money And Property	70		1,568
TOTAL Revenues	70		1,568
Interfund Transfers	362,598	H5031	599,280
TOTAL Interfund Transfers	362,598		599,280
TOTAL Other Sources	362,598		599,280
TOTAL Detail Revenues And Other Sources	362,668		600,848

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Traffic Viol Bureau, Equip & Cap Outlay		H11302	
TOTAL Traffic Viol Bureau	0		0
Buildings, Equip & Cap Outlay	10,143	H16202	10,363
TOTAL Buildings	10,143		10,363
General Govt, Equip & Cap Outlay	774	H19972	224,028
TOTAL General Govt	774		224,028
TOTAL General Government Support	10,916		234,391
Police, Equip & Cap Outlay	39,907	H31202	51,557
TOTAL Police	39,907		51,557
Fire, Equip & Cap Outlay		H34102	37,929
TOTAL Fire	0		37,929
TOTAL Public Safety	39,907		89,486
Maint of Streets, Equip & Cap Outlay	31,873	H51102	397,310
TOTAL Maint of Streets	31,873		397,310
Snow Removal, Equip & Cap Outlay		H51422	203,304
TOTAL Snow Removal	0		203,304
Sidewalks, Equip & Cap Outlay	1,250	H54102	60,967
TOTAL Sidewalks	1,250		60,967
TOTAL Transportation	33,123		661,580
Parks, Equip & Cap Outlay	7,900	H71102	
TOTAL Parks	7,900		0
TOTAL Culture And Recreation	7,900		0
Sanitary Sewers, Equip & Cap Outlay		H81202	12,518
TOTAL Sanitary Sewers	0		12,518
TOTAL Home And Community Services	0		12,518
TOTAL Expenditures	91,847		997,976
TOTAL Detail Expenditures And Other Uses	91,847		997,976

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,376	H8021	275,197
Prior Period Adj -Increase In Fund Balance		H8012	629,841
Restated Fund Balance - Beg of Year	4,376	H8022	905,037
ADD - REVENUES AND OTHER SOURCES	362,668		600,848
DEDUCT - EXPENDITURES AND OTHER USES	91,847		997,976
Fund Balance - End of Year	275,197	H8029	507,910

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land	702,357	K101	702,357
Buildings	2,976,842	K102	2,976,842
Machinery And Equipment	4,316,621	K104	4,688,801
Infrastructure	46,074,267	K106	46,462,687
Accum Deprec, Buildings	-1,500,552	K112	-1,570,329
Accum Depr, Machinery & Equip	-1,942,171	K114	-2,086,003
Accum Deprec, Infrastructure	-29,526,990	K116	-30,608,834
TOTAL Fixed Assets (net)	21,100,374		20,565,521
Deferred Outflows of Resources - Pensions	1,733,817	K496	751,024
TOTAL Other	1,733,817		751,024
TOTAL Assets and Deferred Outflows of Resources	22,834,191		21,316,545

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	22,834,191	K159	21,316,545
TOTAL Investments in Non-Current Government Assets	22,834,191		21,316,545
TOTAL Fund Balance	22,834,191		21,316,545
TOTAL	22,834,191		21,316,545

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(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash		PN200	497
Cash In Time Deposits	23,009	PN201	23,009
TOTAL Cash	23,009		23,506
Due From Other Funds		PN391	1,260
TOTAL Due From Other Funds	0		1,260
TOTAL Assets and Deferred Outflows of Resources	23,009		24,766

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(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		PN600	1,681
TOTAL Accounts Payable	0		1,681
Due To Other Funds		PN630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		1,681
Fund Balance			
Must Remain Intact	23,009	PN807	23,009
TOTAL Nonspendable Fund Balance	23,009		23,009
Other Restricted Fund Balance		PN899	76
TOTAL Restricted Fund Balance	0		76
TOTAL Fund Balance	23,009		23,085
TOTAL Liabilities, Deferred Inflows And Fund Balance	23,009		24,766

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(PN) PERMANENT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	12	PN2401	76
TOTAL Use of Money And Property	12		76
Unclassified (specify)		PN2770	6,280
Additional Description transfer from general			
TOTAL Miscellaneous Local Sources	0		6,280
TOTAL Revenues	12		6,356
TOTAL Detail Revenues And Other Sources	12		6,356

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(PN) PERMANENT

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Misc Home & Comm Serv, Cont Expend Additional Description Mow Cemetery.		PN89894	6,280
TOTAL Misc Home & Comm Serv	0		6,280
TOTAL Home And Community Services	0		6,280
TOTAL Expenditures	0		6,280
Transfers, Other Funds	12	PN99019	
TOTAL Operating Transfers	12		0
TOTAL Other Uses	12		0
TOTAL Detail Expenditures And Other Uses	12		6,280

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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	23,009	PN8021	23,009
Restated Fund Balance - Beg of Year	23,009	PN8022	23,009
ADD - REVENUES AND OTHER SOURCES	12		6,356
DEDUCT - EXPENDITURES AND OTHER USES	12		6,280
Fund Balance - End of Year	23,009	PN8029	23,085

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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	36,504	TA200	412,434
TOTAL Cash	36,504		412,434
Miscellaneous Current Assets		TA489	280
TOTAL Other	0		280
TOTAL Assets and Deferred Outflows of Resources	36,504		412,714

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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Disability Insurance	794	TA19	1,793
Group Insurance	5,247	TA20	2,641
Guaranty & Bid Deposits	375	TA30	257,195
Joint Tax Liens	1,628	TA41	1,628
Other Funds (specify)	28,460	TA85	149,456
TOTAL Agency Liabilities	36,504		412,714
TOTAL Liabilities	36,504		412,714
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,504		412,714

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	154,978	TE200	125,803
TOTAL Cash	154,978		125,803
Miscellaneous Current Assets	2,450	TE489	4,200
TOTAL Other	2,450		4,200
TOTAL Assets and Deferred Outflows of Resources	157,428		130,003

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	24,621	TE600	2,986
TOTAL Accounts Payable	24,621		2,986
TOTAL Liabilities	24,621		2,986
Fund Balance			
Net Assets-Restricted For Other Purposes	113,807	TE923	108,017
Net Assets-Unrestricted (Deficit)	19,000	TE924	19,000
TOTAL Assigned Fund Balance	132,807		127,017
TOTAL Fund Balance	132,807		127,017
TOTAL Liabilities, Deferred Inflows And Fund Balance	157,428		130,003

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	38	TE2401	80
TOTAL Use of Money And Property	38		80
Gifts And Donations	100	TE2705	100
Other Revenue	14,145	TE2770	11,640
TOTAL Miscellaneous Local Sources	14,245		11,740
TOTAL Revenues	14,283		11,820
TOTAL Detail Revenues And Other Sources	14,283		11,820

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Other Gen Gov Support, Equip&cap Outlay		TE19892	500
TOTAL Other Gen Gov Support	0		500
TOTAL General Government Support	0		500
Misc Home & Comm Serv, Cont Expend	35,948	TE89894	17,110
TOTAL Misc Home & Comm Serv	35,948		17,110
TOTAL Home And Community Services	35,948		17,110
TOTAL Expenditures	35,948		17,610
TOTAL Detail Expenditures And Other Uses	35,948		17,610

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(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	154,472	TE8021	132,807
Restated Fund Balance - Beg of Year	154,472	TE8022	132,807
ADD - REVENUES AND OTHER SOURCES	14,283		11,820
DEDUCT - EXPENDITURES AND OTHER USES	35,948		17,610
Fund Balance - End of Year	132,807	TE8029	127,017

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(V) DEBT SERVICE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	131,716	V201	61,790
TOTAL Cash	131,716		61,790
TOTAL Assets and Deferred Outflows of Resources	131,716		61,790

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(V) DEBT SERVICE

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	131,716	V915	61,790
TOTAL Assigned Fund Balance	131,716		61,790
TOTAL Fund Balance	131,716		61,790
TOTAL Liabilities, Deferred Inflows And Fund Balance	131,716		61,790

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(V) DEBT SERVICE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes		V1001	
TOTAL Real Property Taxes	0		0
Interest And Earnings	94	V2401	74
TOTAL Use of Money And Property	94		74
Unclassified (specify)		V2770	41,081
TOTAL Miscellaneous Local Sources	0		41,081
TOTAL Revenues	94		41,155
Interfund Transfers		V5031	149,593
TOTAL Interfund Transfers	0		149,593
Serial Bonds		V5710	3,113
TOTAL Proceeds of Obligations	0		3,113
TOTAL Other Sources	0		152,706
TOTAL Detail Revenues And Other Sources	94		193,861

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(V) DEBT SERVICE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Debt Principal, Serial Bonds	70,000	V97106	232,500
TOTAL Debt Principal	70,000		232,500
Debt Interest, Serial Bonds		V97107	31,287
TOTAL Debt Interest	0		31,287
TOTAL Expenditures	70,000		263,787
Transfers, Other Funds		V99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	70,000		263,787

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(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	201,622	V8021	131,716
Restated Fund Balance - Beg of Year	201,622	V8022	131,716
ADD - REVENUES AND OTHER SOURCES	94		193,861
DEDUCT - EXPENDITURES AND OTHER USES	70,000		263,787
Fund Balance - End of Year	131,716	V8029	61,790

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	6,030,480	W129	5,868,525
TOTAL Provision To Be Made In Future Budgets	6,030,480		5,868,525
TOTAL Assets and Deferred Outflows of Resources	6,030,480		5,868,525

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	1,807,170	W638	1,054,197
Other Post Employment Benefits	1,616,351	W683	2,459,677
Compensated Absences	33,076	W687	33,737
TOTAL Other Liabilities	3,456,597		3,547,611
Due To Employees' Retirement System	76,487	W637	69,799
TOTAL Due To Other Governments	76,487		69,799
Bonds Payable	2,170,000	W628	1,870,000
TOTAL Bond And Long Term Liabilities	2,170,000		1,870,000
Deferred Inflows of Resources - Pensions	327,396	W697	381,115
TOTAL Deferred Inflows of Resources	327,396		381,115
TOTAL Liabilities	6,030,480		5,868,525
TOTAL Liabilities	6,030,480		5,868,525

VILLAGE OF Fairport
Statement of Indebtedness
For the Fiscal Year Ending 2017

10/24/2017

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	\$815,000	\$815,000	\$0	\$0		\$0
2017	BAN N	Electric Distribution Improvem			05/25/2017	05/25/2018	1.397%		\$2,235,000	\$0			\$0		\$2,235,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$2,235,000	\$815,000	\$815,000	\$0	\$0	\$0	\$2,235,000
2007	BOND N	DPW Building		Y	02/22/2007	05/15/2027	1.839%		\$1,600,000	\$1,055,000	\$15,000	\$0	\$0		\$1,040,000
2011	BOND N	Capital Improvement and equipm			05/18/2011	05/15/2030	4.05%		\$3,935,000	\$2,740,000	\$200,000	\$0	\$0		\$2,540,000
2012	BOND N	Fire Truck		Y	09/28/2011	05/15/2030	2.91%		\$688,000	\$515,000	\$35,000	\$0	\$0		\$480,000
2012	BOND N	2002&2003 Refunding			12/29/2011	11/15/2022	2.002%		\$3,878,750	\$2,074,750	\$462,500	\$0	\$0		\$1,612,250
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$6,384,750	\$712,500	\$0	\$0	\$0	\$5,672,250
2015	OTHR N	Electric Vehicle Program			07/31/2014	06/30/2019	0.00%		\$270,694	\$270,694	\$82,712	\$0	\$0		\$187,982
2016	OTHR N	Electric Vehicle Program			03/21/2016	05/31/2019	0.00%		\$296,668	\$296,668	\$98,889	\$0	\$0		\$197,779
2017	OTHR N	ELECTRIC VEHICLE			05/02/2017	06/30/2020	0.00%		\$257,578	\$0			\$0		\$257,578
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$257,578	\$567,362	\$181,601	\$0	\$0	\$0	\$643,339
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$2,492,578	\$7,767,112	\$1,709,101	\$0	\$0	\$0	\$8,550,589

VILLAGE OF Fairport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$350.00
Demand Deposits	9Z2011	\$9,375,555.00
Time Deposits	9Z2021	\$1,017,438.00
Total		\$10,393,343.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$8,931,247.00
Total		\$10,181,247.00
 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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-123	\$0	\$0	\$0	\$0
****-0547	\$20,261	\$108	\$7,236	\$13,133
****-0001	\$689,448	\$0	\$0	\$689,448
****-5055	\$43,544	\$0	\$0	\$43,544
****-5667	\$527,560	\$0	\$0	\$527,560
****-6283	\$489,838	\$0	\$0	\$489,838
****-2199	\$125,803	\$0	\$0	\$125,803
****-5705	\$15,711	\$0	\$82	\$15,629
****-8372	\$2,381	\$0	\$2,380	\$1
****-5420	\$1,219,143	\$170	\$108	\$1,219,206
****-5439	\$830,690	\$0	\$0	\$830,689
****-4210	\$7	\$0	\$0	\$7
****-7003	\$635,460	\$0	\$0	\$635,460
****-4229	\$129,687	\$50	\$7,682	\$122,054
****-7002	\$110,017	\$0	\$0	\$110,017
****-1551	\$4,198,257	\$225,886	\$621,376	\$3,802,767
****-4091	\$310,476	\$29,536	\$0	\$340,012
****-1577	\$384,139	\$0	\$466	\$383,673
Total Adjusted Bank Balance				\$9,348,840
Petty Cash				\$350.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$9,349,190
Total Cash Balance All Funds				9ZCASHB * \$9,349,190
* Must be equal				

VILLAGE OF Fairport
Local Government Questionnaire
For the Fiscal Year Ending 2017

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

VILLAGE OF Fairport
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

Total Full Time Employees:		64			
Total Part Time Employees:		11			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$586,666.00	53	11	
90158	Police and Fire Retirement	\$211,148.00	8		
90258	Local Pension Fund				
90308	Social Security	\$361,927.00	64	31	
90408	Worker's Compensation Insurance	\$291,760.00	64	33	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$971,103.00	57		11
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,750.00	33		
Total		\$2,424,354.00			
Computed Total From Financial Section (comparative purposes only)		\$2,505,520.23			

VILLAGE OF Fairport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$30,041	17,956	gallons	
Diesel Fuel	\$45,433	24,377	gallons	
Fuel Oil	\$1,894	1,006	gallons	
Natural Gas	\$14,905	2,212	cubic feet	DTH
Electricity	\$34,692	34,692	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Fairport
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

VILLAGE OF Fairport
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8015 yr end 2016 transfer to capital not recorded 629840.63 and 70719 A.0637 auditors adjustment

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 transfer of fundbalance to capital 5/31/2016

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8012 Auditor entry made after AUD was filed

Account Code EE8015 Elimination of contributed assets and related equity, per NYS Public Service Commission