

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 05/31/2018

\*\*\*\*\*

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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 2017 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

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

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	1,218,787	A200	1,719,826
Cash In Time Deposits	856,513	A201	1,365,518
Petty Cash	125	A210	125
Departmental Cash	25	A215	275
<b>TOTAL Cash</b>	<b>2,075,450</b>		<b>3,085,743</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	34,593	A380	15,822
<b>TOTAL Other Receivables (net)</b>	<b>34,593</b>		<b>15,822</b>
Due From State And Federal Government	189,518	A410	17,539
<b>TOTAL State And Federal Aid Receivables</b>	<b>189,518</b>		<b>17,539</b>
Due From Other Funds	37,619	A391	90,850
<b>TOTAL Due From Other Funds</b>	<b>37,619</b>		<b>90,850</b>
Due From Other Governments	289,638	A440	298,162
<b>TOTAL Due From Other Governments</b>	<b>289,638</b>		<b>298,162</b>
Prepaid Expenses	278,663	A480	170,437
<b>TOTAL Prepaid Expenses</b>	<b>278,663</b>		<b>170,437</b>
Cash Special Reserves	1,141,579	A230	462,751
<b>TOTAL Restricted Assets</b>	<b>1,141,579</b>		<b>462,751</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,047,629</b>		<b>4,141,872</b>

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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	90,636	A600	123,270
<b>TOTAL Accounts Payable</b>	<b>90,636</b>		<b>123,270</b>
Accrued Liabilities	156,899	A601	17,755
<b>TOTAL Accrued Liabilities</b>	<b>156,899</b>		<b>17,755</b>
Due To Other Funds	75,585	A630	63,455
<b>TOTAL Due To Other Funds</b>	<b>75,585</b>		<b>63,455</b>
Due To Employees' Retirement System	69,799	A637	72,031
<b>TOTAL Due To Other Governments</b>	<b>69,799</b>		<b>72,031</b>
<b>TOTAL Liabilities</b>	<b>392,919</b>		<b>276,511</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	71,681	A691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>71,681</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>71,681</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form	278,663	A806	172,527
<b>TOTAL Nonspendable Fund Balance</b>	<b>278,663</b>		<b>172,527</b>
Insurance Reserve	28,439	A863	28,404
Capital Reserve	1,069,760	A878	462,751
Other Restricted Fund Balance	43,544	A899	41,674
<b>TOTAL Restricted Fund Balance</b>	<b>1,141,744</b>		<b>532,829</b>
Assigned Appropriated Fund Balance		A914	
Assigned Unappropriated Fund Balance	272,826	A915	200,282
<b>TOTAL Assigned Fund Balance</b>	<b>272,826</b>		<b>200,282</b>
Unassigned Fund Balance	1,889,795	A917	2,959,723
<b>TOTAL Unassigned Fund Balance</b>	<b>1,889,795</b>		<b>2,959,723</b>
<b>TOTAL Fund Balance</b>	<b>3,583,029</b>		<b>3,865,361</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,047,629</b>		<b>4,141,872</b>



VILLAGE OF Fairport  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	2,594,344	A1001	2,651,018
<b>TOTAL Real Property Taxes</b>	<b>2,594,344</b>		<b>2,651,018</b>
Other Payments In Lieu of Taxes	109,064	A1081	109,149
Interest & Penalties On Real Prop Taxes	7,429	A1090	8,734
<b>TOTAL Real Property Tax Items</b>	<b>116,494</b>		<b>117,884</b>
Non Prop Tax Dist By County	1,534,171	A1120	1,582,748
Utilities Gross Receipts Tax	40,536	A1130	26,903
Franchises	75,437	A1170	70,701
<b>TOTAL Non Property Tax Items</b>	<b>1,650,144</b>		<b>1,680,353</b>
Treasurer Fees	3,518	A1230	3,096
Public Pound Charges, Dog Control Fees	50	A1550	525
Safety Inspection Fees	4,224	A1560	2,270
Other Public Safety Departmental Income	574	A1589	48
Public Works Charges		A1710	2,907
Park And Recreational Charges	2,580	A2001	2,385
Special Recreational Facility Charges	25,024	A2025	25,539
Zoning Fees	1,100	A2110	1,995
Planning Board Fees	1,515	A2115	7,468
Sewer Charges	250	A2122	
<b>TOTAL Departmental Income</b>	<b>38,836</b>		<b>46,232</b>
Fire Protection Services Other Govts	845,461	A2262	807,291
Sewer Serv Other Govts	34,206	A2374	34,206
Misc Revenue, Other Govts	5,524	A2389	5,929
<b>TOTAL Intergovernmental Charges</b>	<b>885,191</b>		<b>847,426</b>
Interest And Earnings	8,115	A2401	16,292
Rental of Real Property	134,291	A2410	190,199
<b>TOTAL Use of Money And Property</b>	<b>142,405</b>		<b>206,491</b>
Business & Occupational License	300	A2501	2,900
Public Safety Permits	330	A2550	220
Building And Alteration Permits	48,934	A2555	7,448
Permits, Other	4,569	A2590	3,192
<b>TOTAL Licenses And Permits</b>	<b>54,132</b>		<b>13,760</b>
Fines And Forfeited Bail	35,651	A2610	30,150
Forfeiture of Crime Proceeds	441	A2625	
<b>TOTAL Fines And Forfeitures</b>	<b>36,092</b>		<b>30,150</b>
Sales of Refuse For Recycling	3,557	A2651	1,494
Sales of Real Property		A2660	650
Sales of Equipment	14,490	A2665	13,050
Insurance Recoveries	1,369	A2680	2,845
Other Compensation For Loss	1,291	A2690	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>20,707</b>		<b>18,038</b>
Refunds of Prior Year's Expenditures	385,297	A2701	271,626
Gifts And Donations	460	A2705	535

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Unclassified (specify)		A2770	3,013
Additional Description Accts Receivable mowing charges			
<b>TOTAL Miscellaneous Local Sources</b>	<b>385,757</b>		<b>275,173</b>
Interfund Revenues	256,995	A2801	109,594
<b>TOTAL Interfund Revenues</b>	<b>256,995</b>		<b>109,594</b>
St Aid, Revenue Sharing	140,035	A3001	140,035
St Aid, Mortgage Tax	75,831	A3005	59,017
St Aid - Other (specify)	5,712	A3089	27,283
St Aid, Other Public Safety	14,903	A3389	11,419
St Aid, Consolidated Highway Aid	127,439	A3501	41,684
<b>TOTAL State Aid</b>	<b>363,920</b>		<b>279,437</b>
Fed Aid Other Public Safety	2,959	A4389	28,812
Fed Aid, Community Development Act		A4910	59,800
<b>TOTAL Federal Aid</b>	<b>2,959</b>		<b>88,612</b>
<b>TOTAL Revenues</b>	<b>6,547,976</b>		<b>6,364,167</b>
Interfund Transfers		A5031	63,087
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>63,087</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>63,087</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,547,976</b>		<b>6,427,254</b>

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Legislative Board, Pers Serv	37,420	A10101	37,722
Legislative Board, Contr Expend	17,691	A10104	24,839
<b>TOTAL Legislative Board</b>	<b>55,111</b>		<b>62,561</b>
Municipal Court, Pers Serv	55,518	A11101	55,043
Municipal Court, Contr Expend	5,068	A11104	6,620
<b>TOTAL Municipal Court</b>	<b>60,585</b>		<b>61,663</b>
Mayor, Pers Serv	14,969	A12101	15,090
Mayor, Contr Expend	3,542	A12104	5,281
<b>TOTAL Mayor</b>	<b>18,511</b>		<b>20,371</b>
Municipal Exec, Pers Serv	104,977	A12301	110,482
Municipal Exec, Equip & Cap Outlay	223	A12302	358
Municipal Exec, Contr Expend	4,707	A12304	6,334
<b>TOTAL Municipal Exec</b>	<b>109,907</b>		<b>117,174</b>
Treasurer, Pers Serv	202,232	A13251	206,362
Treasurer, Equip & Cap Outlay		A13252	2,382
Treasurer, Contr Expend	41,827	A13254	54,561
<b>TOTAL Treasurer</b>	<b>244,058</b>		<b>263,305</b>
Law, Contr Expend	18,333	A14204	32,544
<b>TOTAL Law</b>	<b>18,333</b>		<b>32,544</b>
Personnel, Contr Expend	5,334	A14304	7,807
<b>TOTAL Personnel</b>	<b>5,334</b>		<b>7,807</b>
Engineer, Contr Expend		A14404	
<b>TOTAL Engineer</b>	<b>0</b>		<b>0</b>
Buildings, Pers Serv	28,454	A16201	37,421
Buildings, Equip & Cap Outlay	5,477	A16202	3,400
Buildings, Contr Expend	9,875	A16204	14,141
<b>TOTAL Buildings</b>	<b>43,806</b>		<b>54,962</b>
Central Garage, Pers Serv	73,460	A16401	73,989
Central Garage, Contr Expend	50,682	A16404	30,381
<b>TOTAL Central Garage</b>	<b>124,142</b>		<b>104,369</b>
Central Data Process & Cap Outlay	2,700	A16802	
Central Data Process, Contr Expend	45,074	A16804	42,562
<b>TOTAL Central Data Process</b>	<b>47,774</b>		<b>42,562</b>
Unallocated Insurance, Contr Expend	73,120	A19104	66,236
<b>TOTAL Unallocated Insurance</b>	<b>73,120</b>		<b>66,236</b>
Municipal Assn Dues, Contr Expend	3,545	A19204	2,745
<b>TOTAL Municipal Assn Dues</b>	<b>3,545</b>		<b>2,745</b>
Judgements And Claims, Contr Expend	213	A19304	
<b>TOTAL Judgements And Claims</b>	<b>213</b>		<b>0</b>
Taxes & Assess On Munic Prop, Contr Expend	3,651	A19504	2,829
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>3,651</b>		<b>2,829</b>
Other Gen Govt Support, Contr Expend	5,625	A19894	
<b>TOTAL Other Gen Govt Support</b>	<b>5,625</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>813,715</b>		<b>839,127</b>
Police, Pers Serv	1,009,358	A31201	1,035,176

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Police, Equip & Cap Outlay	10,581	A31202	29,038
Police, Contr Expend	58,381	A31204	55,453
<b>TOTAL Police</b>	<b>1,078,320</b>		<b>1,119,668</b>
Fire, Pers Serv	64,941	A34101	64,264
Fire, Equip & Cap Outlay	63,062	A34102	48,683
Fire, Contr Expend	191,399	A34104	175,285
<b>TOTAL Fire</b>	<b>319,402</b>		<b>288,232</b>
Control of Animals, Contr Expend		A35104	325
<b>TOTAL Control of Animals</b>	<b>0</b>		<b>325</b>
Safety Inspection, Pers Serv	91,260	A36201	83,879
Safety Inspection, Equip & Cap Outlay	5,527	A36202	
Safety Inspection, Contr Expend	18,012	A36204	8,764
<b>TOTAL Safety Inspection</b>	<b>114,799</b>		<b>92,644</b>
<b>TOTAL Public Safety</b>	<b>1,512,522</b>		<b>1,500,869</b>
Street Admin, Pers Serv	105,668	A50101	107,846
Street Admin, Equip & Cap Outlay	410	A50102	
Street Admin, Contr Expend	9,739	A50104	28,928
<b>TOTAL Street Admin</b>	<b>115,817</b>		<b>136,775</b>
Maint of Streets, Pers Serv	138,464	A51101	110,913
Maint of Streets, Equip & Cap Outlay		A51102	2,709
Maint of Streets, Contr Expend	82,444	A51104	94,071
<b>TOTAL Maint of Streets</b>	<b>220,907</b>		<b>207,694</b>
Snow Removal, Pers Serv	207,041	A51421	183,276
Snow Removal, Equip & Cap Outlay	6,888	A51422	
Snow Removal, Contr Expend	46,524	A51424	64,869
<b>TOTAL Snow Removal</b>	<b>260,453</b>		<b>248,145</b>
Street Lighting, Contr Expend	201,812	A51824	80,988
<b>TOTAL Street Lighting</b>	<b>201,812</b>		<b>80,988</b>
Sidewalks, Pers Serv	26,119	A54101	26,636
Sidewalks, Equip & Cap Outlay		A54102	
<b>TOTAL Sidewalks</b>	<b>26,119</b>		<b>26,636</b>
Off-Street Parking, Pers Serv	16,551	A56501	21,563
Off-Street Parking, Contr Expend	3,403	A56504	3,983
<b>TOTAL Off-Street Parking</b>	<b>19,954</b>		<b>25,546</b>
<b>TOTAL Transportation</b>	<b>845,062</b>		<b>725,784</b>
Publicity, Contr Expend	11,990	A64104	8,091
<b>TOTAL Publicity</b>	<b>11,990</b>		<b>8,091</b>
Programs For Aging, Equip & Cap Outlay		A67722	
Programs For Aging, Contr Expend	3,500	A67724	7,000
<b>TOTAL Programs For Aging</b>	<b>3,500</b>		<b>7,000</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>26,490</b>		<b>22,424</b>
Parks, Pers Serv	21,717	A71101	18,069
Parks, Equip & Cap Outlay		A71102	689

VILLAGE OF Fairport  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Parks, Contr Expend	9,024	A71104	4,533
<b>TOTAL Parks</b>	<b>30,741</b>		<b>23,291</b>
Playgr & Rec Centers, Pers Serv	18,574	A71401	21,908
Playgr & Rec Centers, Equip & Cap Outlay	398	A71402	
Playgr & Rec Centers, Contr Expend	2,566	A71404	2,441
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>21,538</b>		<b>24,349</b>
Special Rec Facility, Pers Serv	10,826	A71801	10,451
Special Rec Facility, Equip & Cap Outlay	2,142	A71802	
Special Rec Facility, Contr Expend	5,706	A71804	7,406
<b>TOTAL Special Rec Facility</b>	<b>18,674</b>		<b>17,857</b>
Museum - Art Gallery, Contr Expend	5,358	A74504	
<b>TOTAL Museum - Art Gallery</b>	<b>5,358</b>		<b>0</b>
Celebrations, Pers Serv	1,571	A75501	1,519
Celebrations, Contr Expend	9,101	A75504	1,010
<b>TOTAL Celebrations</b>	<b>10,672</b>		<b>2,529</b>
<b>TOTAL Culture And Recreation</b>	<b>86,984</b>		<b>68,026</b>
Zoning, Pers Serv	19,172	A80101	19,519
Zoning, Contr Expend	5,490	A80104	6,950
<b>TOTAL Zoning</b>	<b>24,662</b>		<b>26,469</b>
Planning, Pers Serv	19,241	A80201	19,989
Planning, Contr Expend	6,177	A80204	12,002
<b>TOTAL Planning</b>	<b>25,417</b>		<b>31,991</b>
Research, Pers Serv	7,563	A80301	7,366
Research, Contr Expend	5,620	A80304	6,752
<b>TOTAL Research</b>	<b>13,183</b>		<b>14,118</b>
Sanitary Sewers, Pers Serv	41,467	A81201	41,091
Sanitary Sewers, Equip & Cap Outlay	12,570	A81202	
Sanitary Sewers, Contr Expend		A81204	8,368
<b>TOTAL Sanitary Sewers</b>	<b>54,037</b>		<b>49,458</b>
Refuse & Garbage, Pers Serv	230,287	A81601	259,460
Refuse & Garbage, Contr Expend	139,769	A81604	145,246
<b>TOTAL Refuse &amp; Garbage</b>	<b>370,056</b>		<b>404,706</b>
Street Cleaning, Pers Serv	14,397	A81701	10,932
Street Cleaning, Contr Expend	4,283	A81704	3,614
<b>TOTAL Street Cleaning</b>	<b>18,680</b>		<b>14,547</b>
Comm Beautification, Pers Serv	1,455	A85101	1,276
Comm Beautification, Contr Expend	969	A85104	576
<b>TOTAL Comm Beautification</b>	<b>2,424</b>		<b>1,852</b>
Drainage, Pers Serv	21,769	A85401	15,330
Drainage, Contr Expend	52,242	A85404	20,051
<b>TOTAL Drainage</b>	<b>74,011</b>		<b>35,381</b>
Shade Tree, Pers Serv	13,238	A85601	11,240
Shade Tree, Contr Expend	39,324	A85604	10,639
<b>TOTAL Shade Tree</b>	<b>52,561</b>		<b>21,880</b>



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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Misc Home & Comm Serv, Contr Expend	293	A89894	12
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>293</b>		<b>12</b>
<b>TOTAL Home And Community Services</b>	<b>635,324</b>		<b>600,413</b>
State Retirement System	206,726	A90108	275,704
Police & Firemen Retirement, Empl Bnfts	211,148	A90158	158,711
Social Security, Employer Cont	190,253	A90308	205,897
Worker's Compensation, Empl Bnfts	279,731	A90408	283,900
Hospital & Medical (dental) Ins, Empl Bnft	495,467	A90608	476,064
Other Employee Benefits (spec)	1,277	A90898	1,538
<b>TOTAL Employee Benefits</b>	<b>1,384,603</b>		<b>1,401,815</b>
Debt Principal, Serial Bonds	180,000	A97106	
<b>TOTAL Debt Principal</b>	<b>180,000</b>		<b>0</b>
Debt Interest, Serial Bonds	25,081	A97107	
<b>TOTAL Debt Interest</b>	<b>25,081</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>5,509,780</b>		<b>5,158,458</b>
Transfers, Other Funds	742,207	A99019	986,617
<b>TOTAL Operating Transfers</b>	<b>742,207</b>		<b>986,617</b>
<b>TOTAL Other Uses</b>	<b>742,207</b>		<b>986,617</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,251,987</b>		<b>6,145,075</b>

VILLAGE OF Fairport  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>3,971,442</b>	<b>A8021</b>	<b>3,583,030</b>
Prior Period Adj -Decrease In Fund Balance	684,401	A8015	-153
<b>Restated Fund Balance - Beg of Year</b>	<b>3,287,041</b>	<b>A8022</b>	<b>3,583,182</b>
ADD - REVENUES AND OTHER SOURCES	6,547,976		6,427,254
DEDUCT - EXPENDITURES AND OTHER USES	6,251,987		6,145,075
<b>Fund Balance - End of Year</b>	<b>3,583,030</b>	<b>A8029</b>	<b>3,865,361</b>

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	2,646,525	A1049N	2,807,352
Est Rev - Real Property Tax Items	109,611	A1099N	124,052
Est Rev - Non Property Tax Items	1,619,000	A1199N	1,690,950
Est Rev - Departmental Income	35,850	A1299N	88,150
Est Rev - Intergovernmental Charges	845,461	A2399N	807,291
Est Rev - Use of Money And Property	225,203	A2499N	185,690
Est Rev - Licenses And Permits	33,800	A2599N	28,900
Est Rev - Fines And Forfeitures	40,000	A2649N	18,000
Est Rev - Sale of Prop And Comp For Loss	4,000	A2699N	
Est Rev - Miscellaneous Local Sources	105,500	A2799N	153,000
Est Rev - Interfund Revenues	231,917	A2801N	197,097
Est Rev - State Aid	266,270	A3099N	483,015
<b>TOTAL Estimated Revenues</b>	<b>6,163,137</b>		<b>6,583,497</b>
Appropriated Reserve	271,248	A511N	379,636
Appropriated Fund Balance		A599N	231,725
<b>TOTAL Estimated Other Sources</b>	<b>271,248</b>		<b>611,361</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>6,434,385</b>		<b>7,194,858</b>



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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	890,077	A1999N	1,040,425
App - Public Safety	1,470,733	A3999N	1,495,925
App - Transportation	957,654	A5999N	952,120
App - Economic Assistance And Opportunity	39,700	A6999N	48,700
App - Culture And Recreation	80,296	A7999N	99,388
App - Home And Community Services	655,968	A8999N	629,957
App - Employee Benefits	1,477,564	A9199N	1,527,535
<b>TOTAL Appropriations</b>	<b>5,571,992</b>		<b>5,794,050</b>
App - Interfund Transfer	862,393	A9999N	1,400,808
<b>TOTAL Other Uses</b>	<b>862,393</b>		<b>1,400,808</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>6,434,385</b>		<b>7,194,858</b>

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	3,802,767	EE200	2,859,990
Petty Cash	200	EE210	200
<b>TOTAL Cash</b>	<b>3,802,967</b>		<b>2,860,190</b>
Accounts Receivable	485,630	EE380	806,091
Allowance For Receivables (credit)	-12,939	EE389	-11,507
<b>TOTAL Other Receivables (net)</b>	<b>472,691</b>		<b>794,584</b>
Due From Other Funds	31,238	EE391	20,368
<b>TOTAL Due From Other Funds</b>	<b>31,238</b>		<b>20,368</b>
Inventory Of Materials And Supplies	906,549	EE445	914,308
<b>TOTAL Inventories</b>	<b>906,549</b>		<b>914,308</b>
Prepaid Expenses	520,617	EE480	504,694
<b>TOTAL Prepaid Expenses</b>	<b>520,617</b>		<b>504,694</b>
Cash Special Reserves	635,467	EE230	750,775
Cash In Time Deposits Special Reserves	340,012	EE231	3,735,352
Cash, Customers Deposits	232,071	EE235	290,460
<b>TOTAL Restricted Assets</b>	<b>1,207,550</b>		<b>4,776,587</b>
Land	600,069	EE101	600,069
Buildings	5,594,647	EE102	5,593,337
Improvements Other Than Buildings	42,560,654	EE103	42,882,606
Construction Work In Progress	37,016	EE105	1,347,284
Accum Depr, Imp Other Than Bld	-23,529,742	EE113	-24,407,290
<b>TOTAL Fixed Assets (net)</b>	<b>25,262,644</b>		<b>26,016,006</b>
Deferred Outflow of Resources	643,339	EE495	418,444
Deferred Outflows of Resources - Pensions	1,406,978	EE496	630,252
<b>TOTAL Deferred Outflows of Resources</b>	<b>2,050,317</b>		<b>1,048,696</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>34,254,573</b>		<b>36,935,433</b>

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2017	EdpCode	2018
Accounts Payable	1,387,483	EE600	1,225,712
<b>TOTAL Accounts Payable</b>	<b>1,387,483</b>		<b>1,225,712</b>
Accrued Liabilities	145,325	EE601	40,544
Accrued Interest Payable	5,268	EE651	13,348
<b>TOTAL Accrued Liabilities</b>	<b>150,593</b>		<b>53,892</b>
Customers' Deposits	231,926	EE615	289,905
<b>TOTAL Other Deposits</b>	<b>231,926</b>		<b>289,905</b>
Bond Anticipation Notes Payable	2,235,000	EE626	
<b>TOTAL Notes Payable</b>	<b>2,235,000</b>		<b>0</b>
Net Pension Liability -Proportionate Share	1,442,910	EE638	850,086
Total OPEB Liability	936,608	EE683	1,519,991
Compensated Absences	28,930	EE687	28,190
Other Liabilities	1,000,956	EE688	716,363
Other Long Term Debt	643,339	EE689	418,444
<b>TOTAL Other Liabilities</b>	<b>4,052,743</b>		<b>3,533,074</b>
Due To Other Funds	37,619	EE630	47,763
<b>TOTAL Due To Other Funds</b>	<b>37,619</b>		<b>47,763</b>
Due To Other Governments	23,954	EE631	25,537
Due To Employees' Retirement System	74,733	EE637	86,160
<b>TOTAL Due To Other Governments</b>	<b>98,687</b>		<b>111,697</b>
Bonds Payable	3,802,250	EE628	9,239,750
<b>TOTAL Bond And Long Term Liabilities</b>	<b>3,802,250</b>		<b>9,239,750</b>
<b>TOTAL Liabilities</b>	<b>11,996,301</b>		<b>14,501,793</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	25,653	EE691	20,952
Deferred Inflows of Resources - Pensions	171,033	EE697	129,112
<b>TOTAL Deferred Inflows of Resources</b>	<b>196,686</b>		<b>150,064</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>196,686</b>		<b>150,064</b>
<b>Fund Balance</b>			
Net Assets-Invested In Cap Asts, Net Rlt'd D	21,059,153	EE920	20,000,178
Net Assets-Unrestricted (deficit)	1,002,433	EE924	2,283,398
<b>TOTAL Net Position</b>	<b>22,061,586</b>		<b>22,283,576</b>
<b>TOTAL Fund Balance</b>	<b>22,061,586</b>		<b>22,283,576</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>34,254,573</b>		<b>36,935,433</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Sale of Electric Power	20,931,734	EE2150	23,322,245
Interfund Revenues	187,758	EE2801	201,356
<b>TOTAL Charges For Services Within Locality</b>	<b>21,119,492</b>		<b>23,523,601</b>
Interest And Earnings	2,525	EE2401	8,099
Rental of Real Property	36,239	EE2410	53,899
<b>TOTAL Use of Money And Property</b>	<b>38,764</b>		<b>61,998</b>
Unclassified (specify)	51,220	EE2770	26,054
<b>TOTAL Other</b>	<b>51,220</b>		<b>26,054</b>
<b>TOTAL Revenues</b>	<b>21,209,476</b>		<b>23,611,653</b>
<b>TOTAL Operating Revenue</b>	<b>21,209,476</b>		<b>23,611,653</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenses</b>			
Electric And Power, Pers Serv	2,882,350	EE84101	2,471,725
<b>TOTAL Electric And Power</b>	<b>2,882,350</b>		<b>2,471,725</b>
<b>TOTAL Personal Services</b>	<b>2,882,350</b>		<b>2,471,725</b>
Taxes & Assess On Munic Prop, Contr Expend	804,165	EE19504	814,188
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>804,165</b>		<b>814,188</b>
Payment In Lieu of Taxes	81,000	EE19554	81,000
<b>TOTAL Payment In Lieu of Taxes</b>	<b>81,000</b>		<b>81,000</b>
Other General Govt Support	263,658	EE19894	287,864
<b>TOTAL Other General Govt Support</b>	<b>263,658</b>		<b>287,864</b>
Depreciation	1,618,448	EE19944	1,646,864
<b>TOTAL Depreciation</b>	<b>1,618,448</b>		<b>1,646,864</b>
Electric And Power, Contr Expend	14,171,005	EE84104	16,181,173
<b>TOTAL Electric And Power</b>	<b>14,171,005</b>		<b>16,181,173</b>
<b>TOTAL Contractual Expenses</b>	<b>16,938,276</b>		<b>19,011,089</b>
Electric And Power, Empl Bnfts	1,120,917	EE84108	1,499,300
<b>TOTAL Electric And Power</b>	<b>1,120,917</b>		<b>1,499,300</b>
<b>TOTAL Employee Benefits</b>	<b>1,120,917</b>		<b>1,499,300</b>
Debt Interest, Serial Bonds	117,488	EE97107	177,569
Other Debt, Interest	123	EE97897	478
<b>TOTAL Interest Expense</b>	<b>117,611</b>		<b>178,047</b>
<b>TOTAL Expenses</b>	<b>21,059,154</b>		<b>23,160,161</b>
<b>TOTAL Operating Expenses</b>	<b>21,059,154</b>		<b>23,160,161</b>

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(EE) ENTERPRISE UTILITY

**Analysis of Changes in Net Position**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	25,849,210	EE8021	22,061,586
Prior Period Adj -Increase In Net Position	77,589	EE8012	
Prior Period Adj -Decrease In Net Position	4,015,535	EE8015	229,502
Restated Net Position - Beg of Year	21,911,264	EE8022	21,832,084
ADD - REVENUES AND OTHER SOURCES	21,209,476		23,611,653
DEDUCT - EXPENDITURES AND OTHER USES	21,059,154		23,160,161
Net Position - End of Year	22,061,586	EE8029	22,283,576

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2017	EdpCode	2018
Cash Rec'd From Providing Svcs	21,350,895	EE7111	23,287,949
Cash Payments Contr Exp	-16,520,318	EE7112	-20,089,753
Cash Payments Pers Svcs & Bnfts	-4,007,848	EE7113	-3,971,025
<b>TOTAL Cash Flows From Operating Activities</b>	<b>822,729</b>		<b>-772,829</b>
Proceeds of Debt (capital)	1,732,578	EE7131	
Principal Payments Debt (capital)	-649,101	EE7132	
Interest Expense (capital)	-117,611	EE7133	-178,047
Capital Contributed By Other Funds	-565,864	EE7135	
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>400,002</b>		<b>-178,047</b>
Interest Income	2,525	EE7153	8,099
<b>TOTAL Cash Flows From Investing Activities</b>	<b>2,525</b>		<b>8,099</b>
Net Inc(dec) In Cash&cash Equiv	1,225,256	EE7161	-942,777
Cash&cash Equiv Beg of Year	2,577,512	EE7171	3,802,767
	<b>3,802,767</b>		<b>2,859,990</b>
Operating Income (loss)	150,323	EE7181	443,393
Depreciation	1,618,448	EE7182	1,646,864
Inc/dec In Assets-Other Than Cash	209,476	EE7183	-5,873,762
Inc/dec In Liabilities Other Than Cash	-1,155,518	EE7184	3,010,676
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>822,729</b>		<b>-772,829</b>

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Balance Sheet

Code Description	2017	EdpCode	2018
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Balance Sheet

Code Description	2017	EdpCode	2018
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Results of Operation

Code Description	2017	EdpCode	2018
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Results of Operation

Code Description	2017	EdpCode	2018
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(EW) ENTERPRISE WATER

**Analysis of Changes in Net Position**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year		EW8021	
Restated Net Position - Beg of Year		EW8022	
Net Position - End of Year		EW8029	

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Cash Flow

Code Description	2017	EdpCode	2018
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	498,111	H200	464,173
<b>TOTAL Cash</b>	<b>498,111</b>		<b>464,173</b>
Accounts Receivable	4,393	H380	4,393
<b>TOTAL Other Receivables (net)</b>	<b>4,393</b>		<b>4,393</b>
Due From Other Funds	43,087	H391	
<b>TOTAL Due From Other Funds</b>	<b>43,087</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>545,591</b>		<b>468,566</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	37,681	H600	
<b>TOTAL Accounts Payable</b>	<b>37,681</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>37,681</b>		<b>0</b>
<b>Fund Balance</b>			
Committed Fund Balance	103	H913	223,468
<b>TOTAL Committed Fund Balance</b>	<b>103</b>		<b>223,468</b>
Assigned Unappropriated Fund Balance	507,806	H915	245,098
<b>TOTAL Assigned Fund Balance</b>	<b>507,806</b>		<b>245,098</b>
<b>TOTAL Fund Balance</b>	<b>507,910</b>		<b>468,566</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>545,591</b>		<b>468,566</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Interest And Earnings	1,568	H2401	5,223
<b>TOTAL Use of Money And Property</b>	<b>1,568</b>		<b>5,223</b>
<b>TOTAL Revenues</b>	<b>1,568</b>		<b>5,223</b>
Interfund Transfers	599,280	H5031	731,714
<b>TOTAL Interfund Transfers</b>	<b>599,280</b>		<b>731,714</b>
<b>TOTAL Other Sources</b>	<b>599,280</b>		<b>731,714</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>600,848</b>		<b>736,937</b>



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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Traffic Viol Bureau, Equip & Cap Outlay		H11302	
<b>TOTAL Traffic Viol Bureau</b>	<b>0</b>		<b>0</b>
Buildings, Equip & Cap Outlay	10,363	H16202	
<b>TOTAL Buildings</b>	<b>10,363</b>		<b>0</b>
General Govt, Equip & Cap Outlay	224,028	H19972	
<b>TOTAL General Govt</b>	<b>224,028</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>234,391</b>		<b>0</b>
Police, Equip & Cap Outlay	51,557	H31202	
<b>TOTAL Police</b>	<b>51,557</b>		<b>0</b>
Fire, Equip & Cap Outlay	37,929	H34102	523,981
Additional Description \			
<b>TOTAL Fire</b>	<b>37,929</b>		<b>523,981</b>
<b>TOTAL Public Safety</b>	<b>89,486</b>		<b>523,981</b>
Maint of Streets, Equip & Cap Outlay	397,310	H51102	98,679
<b>TOTAL Maint of Streets</b>	<b>397,310</b>		<b>98,679</b>
Perm Improve Highway, Equip & Cap Outlay		H51122	79,138
<b>TOTAL Perm Improve Highway</b>	<b>0</b>		<b>79,138</b>
Snow Removal, Equip & Cap Outlay	203,304	H51422	
<b>TOTAL Snow Removal</b>	<b>203,304</b>		<b>0</b>
Sidewalks, Equip & Cap Outlay	60,967	H54102	69,488
<b>TOTAL Sidewalks</b>	<b>60,967</b>		<b>69,488</b>
<b>TOTAL Transportation</b>	<b>661,580</b>		<b>247,305</b>
Parks, Equip & Cap Outlay		H71102	4,995
<b>TOTAL Parks</b>	<b>0</b>		<b>4,995</b>
<b>TOTAL Culture And Recreation</b>	<b>0</b>		<b>4,995</b>
Sanitary Sewers, Equip & Cap Outlay	12,518	H81202	
<b>TOTAL Sanitary Sewers</b>	<b>12,518</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>12,518</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>997,976</b>		<b>776,281</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>997,976</b>		<b>776,281</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>275,197</b>	<b>H8021</b>	<b>507,910</b>
Prior Period Adj -Increase In Fund Balance	629,841	H8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>905,037</b>	<b>H8022</b>	<b>507,910</b>
ADD - REVENUES AND OTHER SOURCES	600,848		736,937
DEDUCT - EXPENDITURES AND OTHER USES	997,976		776,281
<b>Fund Balance - End of Year</b>	<b>507,910</b>	<b>H8029</b>	<b>468,566</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Land	702,357	K101	
Buildings	2,976,842	K102	
Machinery And Equipment	4,688,801	K104	
Infrastructure	46,462,687	K106	
Accum Deprec, Buildings	-1,570,329	K112	
Accum Depr, Machinery & Equip	-2,086,003	K114	
Accum Deprec, Infrastructure	-30,608,834	K116	
<b>TOTAL Fixed Assets (net)</b>	<b>20,565,521</b>		<b>0</b>
Deferred Outflows of Resources - Pensions	751,024	K496	
<b>TOTAL Deferred Outflows of Resources</b>	<b>751,024</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>21,316,545</b>		<b>0</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	21,316,545	K159	
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>21,316,545</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>21,316,545</b>		<b>0</b>
<b>TOTAL</b>	<b>21,316,545</b>		<b>0</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	497	PN200	24,089
Cash In Time Deposits	23,009	PN201	
<b>TOTAL Cash</b>	<b>23,506</b>		<b>24,089</b>
Due From Other Funds	1,260	PN391	
<b>TOTAL Due From Other Funds</b>	<b>1,260</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>24,766</b>		<b>24,089</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,681	PN600	1,321
<b>TOTAL Accounts Payable</b>	<b>1,681</b>		<b>1,321</b>
Due To Other Funds		PN630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,681</b>		<b>1,321</b>
<b>Fund Balance</b>			
Must Remain Intact	23,009	PN807	
<b>TOTAL Nonspendable Fund Balance</b>	<b>23,009</b>		<b>0</b>
Other Restricted Fund Balance	76	PN899	22,768
<b>TOTAL Restricted Fund Balance</b>	<b>76</b>		<b>22,768</b>
<b>TOTAL Fund Balance</b>	<b>23,085</b>		<b>22,768</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>24,766</b>		<b>24,089</b>

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(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Interest And Earnings	76	PN2401	273
<b>TOTAL Use of Money And Property</b>	<b>76</b>		<b>273</b>
Unclassified (specify)	6,280	PN2770	5,350
Additional Description no 5031 yet OSC recomment trans to PN			
<b>TOTAL Miscellaneous Local Sources</b>	<b>6,280</b>		<b>5,350</b>
<b>TOTAL Revenues</b>	<b>6,356</b>		<b>5,623</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,356</b>		<b>5,623</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Misc Home & Comm Serv, Cont Expend	6,280	PN89894	5,940
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>6,280</b>		<b>5,940</b>
<b>TOTAL Home And Community Services</b>	<b>6,280</b>		<b>5,940</b>
<b>TOTAL Expenditures</b>	<b>6,280</b>		<b>5,940</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,280</b>		<b>5,940</b>



VILLAGE OF Fairport  
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(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	23,009	PN8021	23,085
Restated Fund Balance - Beg of Year	23,009	PN8022	
ADD - REVENUES AND OTHER SOURCES	6,356		5,623
DEDUCT - EXPENDITURES AND OTHER USES	6,280		5,940
Fund Balance - End of Year	23,085	PN8029	22,767

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	412,434	TA200	33,045
<b>TOTAL Cash</b>	<b>412,434</b>		<b>33,045</b>
Miscellaneous Current Assets	280	TA489	
<b>TOTAL Other</b>	<b>280</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>412,714</b>		<b>33,045</b>

VILLAGE OF Fairport  
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(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Disability Insurance	1,793	TA19	1,101
Group Insurance	2,641	TA20	5,373
Guaranty & Bid Deposits	257,195	TA30	375
Joint Tax Liens	1,628	TA41	1,628
Other Funds (specify)	149,456	TA85	24,567
<b>TOTAL Agency Liabilities</b>	<b>412,714</b>		<b>33,045</b>
<b>TOTAL Liabilities</b>	<b>412,714</b>		<b>33,045</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>412,714</b>		<b>33,045</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	125,803	TE200	123,640
<b>TOTAL Cash</b>	<b>125,803</b>		<b>123,640</b>
Miscellaneous Current Assets	4,200	TE489	325
<b>TOTAL Other</b>	<b>4,200</b>		<b>325</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>130,003</b>		<b>123,965</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	2,986	TE600	2,252
<b>TOTAL Accounts Payable</b>	<b>2,986</b>		<b>2,252</b>
<b>TOTAL Liabilities</b>	<b>2,986</b>		<b>2,252</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	108,017	TE923	19,000
Net Assets-Unrestricted (Deficit)	19,000	TE924	102,714
<b>TOTAL Assigned Fund Balance</b>	<b>127,017</b>		<b>121,714</b>
<b>TOTAL Fund Balance</b>	<b>127,017</b>		<b>121,714</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>130,003</b>		<b>123,965</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Interest And Earnings	80	TE2401	234
<b>TOTAL Use of Money And Property</b>	<b>80</b>		<b>234</b>
Gifts And Donations	100	TE2705	3,000
Other Revenue	11,640	TE2770	3,640
<b>TOTAL Miscellaneous Local Sources</b>	<b>11,740</b>		<b>6,640</b>
<b>TOTAL Revenues</b>	<b>11,820</b>		<b>6,874</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>11,820</b>		<b>6,874</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Other Gen Gov Support, Equip&cap Outlay	500	TE19892	
<b>TOTAL Other Gen Gov Support</b>	<b>500</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>500</b>		<b>0</b>
Misc Home & Comm Serv, Cont Expend	17,110	TE89894	12,247
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>17,110</b>		<b>12,247</b>
<b>TOTAL Home And Community Services</b>	<b>17,110</b>		<b>12,247</b>
<b>TOTAL Expenditures</b>	<b>17,610</b>		<b>12,247</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>17,610</b>		<b>12,247</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	<b>132,807</b>	<b>TE8021</b>	<b>127,017</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>132,807</b>	<b>TE8022</b>	<b>127,017</b>
ADD - REVENUES AND OTHER SOURCES	11,820		6,874
DEDUCT - EXPENDITURES AND OTHER USES	17,610		12,247
<b>Fund Balance - End of Year</b>	<b>127,017</b>	<b>TE8029</b>	<b>121,644</b>



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Annual Update Document  
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash In Time Deposits	61,790	V201	
<b>TOTAL Cash</b>	<b>61,790</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>61,790</b>		<b>0</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	61,790	V915	
<b>TOTAL Assigned Fund Balance</b>	<b>61,790</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>61,790</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>61,790</b>		<b>0</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes		V1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Debt Service - Other Gov.		V2392	43,209
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>43,209</b>
Interest And Earnings	74	V2401	138
<b>TOTAL Use of Money And Property</b>	<b>74</b>		<b>138</b>
Premium & Accrued Interest On Obligations	28,443	V2710	20
Unclassified (specify)	44,194	V2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>72,637</b>		<b>20</b>
<b>TOTAL Revenues</b>	<b>72,711</b>		<b>43,367</b>
Interfund Transfers	136,648	V5031	186,776
<b>TOTAL Interfund Transfers</b>	<b>136,648</b>		<b>186,776</b>
Serial Bonds	1,055,000	V5710	
<b>TOTAL Proceeds of Obligations</b>	<b>1,055,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>1,191,648</b>		<b>186,776</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,264,359</b>		<b>230,143</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	54,208	V13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>54,208</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>54,208</b>		<b>0</b>
Debt Principal, Serial Bonds	232,500	V97106	242,500
<b>TOTAL Debt Principal</b>	<b>232,500</b>		<b>242,500</b>
Debt Interest, Serial Bonds	31,287	V97107	49,434
<b>TOTAL Debt Interest</b>	<b>31,287</b>		<b>49,434</b>
<b>TOTAL Expenditures</b>	<b>317,995</b>		<b>291,934</b>
Repayments To Esc Agent Adv Ref Bonds	1,016,290	V99914	
	<b>1,016,290</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>1,016,290</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,334,285</b>		<b>291,934</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>131,716</b>	<b>V8021</b>	<b>61,790</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>131,716</b>	<b>V8022</b>	<b>61,790</b>
ADD - REVENUES AND OTHER SOURCES	1,264,359		230,143
DEDUCT - EXPENDITURES AND OTHER USES	1,334,285		291,934
<b>Fund Balance - End of Year</b>	<b>61,790</b>	<b>V8029</b>	

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Total Non-Current Govt Liabilities	5,743,783	W129	1,699,531
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>5,743,783</b>		<b>1,699,531</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,743,783</b>		<b>1,699,531</b>

VILLAGE OF Fairport  
Annual Update Document  
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	1,054,197	W638	
Total OPEB Liability	2,334,935	W683	
Compensated Absences	33,737	W687	
<b>TOTAL Other Liabilities</b>	<b>3,422,869</b>		<b>0</b>
Due To Employees' Retirement System	69,799	W637	72,031
<b>TOTAL Due To Other Governments</b>	<b>69,799</b>		<b>72,031</b>
Bonds Payable	1,870,000	W628	1,627,500
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,870,000</b>		<b>1,627,500</b>
Deferred Inflows of Resources - Pensions	381,115	W697	
<b>TOTAL Deferred Inflows of Resources</b>	<b>381,115</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>5,743,783</b>		<b>1,699,531</b>
<b>TOTAL Liabilities</b>	<b>5,743,783</b>		<b>1,699,531</b>

**VILLAGE OF Fairport**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2018**

10/5/2018

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
2017	BAN N	Electric Distribution Improvem			05/25/2017	05/25/2018	1.397%		\$2,235,000	\$2,235,000	\$2,235,000	\$0	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$0	\$2,235,000	\$2,235,000	\$0	\$0	\$0	\$0
2011	BOND N	Capital Improvement and equipm			05/18/2011	05/15/2030	4.05%		\$3,935,000	\$2,540,000	\$200,000	\$0	\$0		\$2,340,000
2012	BOND N	Fire Truck		Y	09/28/2011	05/15/2030	2.91%		\$688,000	\$480,000	\$35,000	\$0	\$0		\$445,000
2018	BOND N	Upgrade Electric Substation		Y	05/18/2018	05/15/2046	3.44%		\$5,850,000	\$0			\$0		\$5,850,000
2012	BOND N	2002&2003 Refunding			12/29/2011	11/15/2022	2.002%		\$3,878,750	\$1,612,250	\$325,000	\$0	\$0		\$1,287,250
2017	BOND N	DPW Building Refunded			05/17/2017	05/07/2027	2.00%		\$1,055,000	\$1,040,000	\$95,000	\$0	\$0		\$945,000
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$5,850,000	\$5,672,250	\$655,000	\$0	\$0	\$0	\$10,867,250
2015	OTHR N	Electric Vehicle Program			07/31/2014	07/31/2020	0.00%		\$270,694	\$187,982	\$90,231	\$0	\$0		\$97,751
2016	OTHR N	Electric Vehicle Program			03/21/2016	06/30/2019	0.00%		\$296,668	\$197,779	\$98,889	\$0	\$0		\$98,890
2017	OTHR N	ELECTRIC VEHICLE			05/02/2017	06/30/2020	0.00%		\$257,578	\$257,578	\$35,775	\$0	\$0		\$221,803
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$0	\$643,339	\$224,895	\$0	\$0	\$0	\$418,444
<b>AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year</b>									\$5,850,000	\$8,550,589	\$3,114,895	\$0	\$0	\$0	\$11,285,694



VILLAGE OF Fairport  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2018

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$350.00
Demand Deposits	9Z2011	\$10,460,421.65
Time Deposits	9Z2021	\$1,365,517.85
Total		<u>\$11,826,289.50</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		<u>\$0.00</u>
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 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5705	\$13,725	\$0	\$45	\$13,680
*****-0219	\$123,590	\$50	\$0	\$123,640
*****-5420	\$1,433,338	\$2,470	\$2,175	\$1,433,633
*****-0547	\$16,206	\$0	\$165	\$16,041
*****-5439	\$335,180	\$1,350	\$0	\$336,530
*****-5005	\$43,628	\$0	\$2,204	\$41,424
*****-5667	\$530,082	\$0	\$0	\$530,082
*****-0001	\$1,694,534	\$0	\$0	\$1,694,534
*****-0372	\$23,748	\$0	\$23,747	\$1
*****-7003	\$639,923	\$110,852	\$0	\$750,775
*****-4229	\$134,694	\$0	\$5,546	\$129,148
*****-7002	\$161,312	\$0	\$0	\$161,312
*****-1551	\$3,750,815	\$98,458	\$896,296	\$2,952,977
*****-4091	\$3,669,923	\$0	\$27,558	\$3,642,365
*****-1577	\$3,475	\$0	\$0	\$3,475
Total Adjusted Bank Balance				\$11,829,619
Petty Cash				\$600.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$11,830,219
Total Cash Balance All Funds			9ZCASHB *	\$11,830,219
* Must be equal				

VILLAGE OF Fairport  
Local Government Questionnaire  
For the Fiscal Year Ending 2018

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? 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?	Yes
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
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?	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 2018

<b>Total Full Time Employees:</b>		65			
<b>Total Part Time Employees:</b>		28			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$674,597.00	52	9	
90158	Police and Fire Retirement	\$158,711.00	9		
90258	Local Pension Fund				
90308	Social Security	\$380,947.00	65	28	
90408	Worker's Compensation Insurance	\$299,771.00	65	28	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$975,311.00	57	12	11
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$411,777.00	65	28	
<b>Total</b>		<b>\$2,901,114.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$2,901,114.88</b>			

VILLAGE OF Fairport  
Energy Costs and Consumption  
For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$30,649	17,801	gallons	
Diesel Fuel	\$50,041	25,188	gallons	
Fuel Oil	\$4,297	658	gallons	
Natural Gas	\$15,006	2,224	cubic feet	
Electricity	\$47,917	608,518	kilowatt-hours	
Coal			tons	
Propane			gallons	

## CERTIFICATION OF CHIEF FISCAL OFFICER

I, Laura K. 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 05/31/2018, 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 05/31/2018 and filed by means of electronic data transmission.

Laura K. Wharmby  
Name of Report Preparer if different  
than Chief Fiscal Officer

(585) 421-3202  
Telephone Number

09/20/2018  
Date of Certification

Laura K Wharmby  
Name

Clerk-Treasurer  
Title

31 S main St,Fairport, NY 14450  
Official Address

(585) 421-3202  
Official Telephone Number

VILLAGE OF Fairport  
Financial Comments  
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8015 ASSET FORFEITURE PETTY CASH RECOGNIZED TWICE

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8015 NET PENSION AUDITOR ADJUSTMENT

