

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 05/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (EE) ENTERPRISE UTILITY
- (G) SEWER
- (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 2018 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 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,719,826	A200	958,678
Cash In Time Deposits	1,365,518	A201	2,010,906
Petty Cash	125	A210	125
Departmental Cash	275	A215	178
TOTAL Cash	3,085,743		2,969,887
Taxes Receivable, Pending	445	A300	
Property Acquired For Taxes	123	A330	
TOTAL Taxes Receivable (net)	568		0
Accounts Receivable	15,822	A380	16,070
TOTAL Other Receivables (net)	15,822		16,070
Due From State And Federal Government	17,539	A410	5,000
TOTAL State And Federal Aid Receivables	17,539		5,000
Due From Other Funds	90,850	A391	78,306
TOTAL Due From Other Funds	90,850		78,306
Due From Other Governments	298,162	A440	288,659
TOTAL Due From Other Governments	298,162		288,659
Prepaid Expenses	170,437	A480	156,623
TOTAL Prepaid Expenses	170,437		156,623
Cash Special Reserves	462,751	A230	1,549,484
TOTAL Restricted Assets	462,751		1,549,484
TOTAL Assets and Deferred Outflows of Resources	4,141,872		5,064,029

VILLAGE OF Fairport
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	123,270	A600	63,004
TOTAL Accounts Payable	123,270		63,004
Accrued Liabilities	17,755	A601	60,543
TOTAL Accrued Liabilities	17,755		60,543
Due To Other Funds	63,455	A630	82,577
TOTAL Due To Other Funds	63,455		82,577
Due To Employees' Retirement System	72,031	A637	68,497
TOTAL Due To Other Governments	72,031		68,497
TOTAL Liabilities	276,511		274,621
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	7,612
TOTAL Deferred Inflows of Resources	0		7,612
TOTAL Deferred Inflows of Resources	0		7,612
Fund Balance			
Not in Spendable Form	170,437	A806	156,623
TOTAL Nonspendable Fund Balance	170,437		156,623
Workers' Compensation Reserve		A814	207,828
Insurance Reserve	28,404	A863	29,426
Capital Reserve	462,751	A878	1,273,056
Other Restricted Fund Balance	41,674	A899	41,649
TOTAL Restricted Fund Balance	532,829		1,551,959
Assigned Appropriated Fund Balance	231,725	A914	150,000
Assigned Unappropriated Fund Balance	200,282	A915	6,139
TOTAL Assigned Fund Balance	432,007		156,139
Unassigned Fund Balance	2,730,089	A917	2,917,075
TOTAL Unassigned Fund Balance	2,730,089		2,917,075
TOTAL Fund Balance	3,865,361		4,781,796
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,141,872		5,064,029

VILLAGE OF Fairport
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	2,651,018	A1001	2,807,352
Special Assessments		A1030	6,410
TOTAL Real Property Taxes	2,651,018		2,813,762
Other Payments In Lieu of Taxes	109,149	A1081	106,733
Interest & Penalties On Real Prop Taxes	8,734	A1090	11,115
TOTAL Real Property Tax Items	117,884		117,848
Non Prop Tax Dist By County	1,582,748	A1120	1,645,676
Utilities Gross Receipts Tax	26,903	A1130	25,317
Franchises	70,701	A1170	69,652
TOTAL Non Property Tax Items	1,680,353		1,740,646
Treasurer Fees	3,096	A1230	3,030
Public Pound Charges, Dog Control Fees	525	A1550	75
Safety Inspection Fees	2,270	A1560	3,950
Other Public Safety Departmental Income	48	A1589	38
Public Works Charges	2,907	A1710	2,628
Park And Recreational Charges	2,385	A2001	3,405
Special Recreational Facility Charges	25,539	A2025	34,816
Other Culture & Recreation Income		A2089	10,375
Zoning Fees	1,995	A2110	1,545
Planning Board Fees	7,468	A2115	21,003
Sewer Charges		A2122	
Refuse & Garbage Charges		A2130	21,605
TOTAL Departmental Income	46,232		102,469
Fire Protection Services Other Govts	807,291	A2262	842,783
Sewer Serv Other Govts	34,206	A2374	5,147
Misc Revenue, Other Govts	5,929	A2389	
TOTAL Intergovernmental Charges	847,426		847,931
Interest And Earnings	16,292	A2401	46,373
Rental of Real Property	190,199	A2410	190,567
TOTAL Use of Money And Property	206,491		236,940
Business & Occupational License	2,900	A2501	1,000
Public Safety Permits	220	A2550	220
Building And Alteration Permits	7,448	A2555	18,864
Permits, Other	3,192	A2590	1,305
TOTAL Licenses And Permits	13,760		21,389
Fines And Forfeited Bail	30,150	A2610	20,891
Forfeiture of Crime Proceeds		A2625	
TOTAL Fines And Forfeitures	30,150		20,891
Sales of Scrap & Excess Materials		A2650	597
Sales of Refuse For Recycling	1,494	A2651	657
Sales of Real Property	650	A2660	12,500
Sales of Equipment	13,050	A2665	44,145
Insurance Recoveries	2,845	A2680	634
Other Compensation For Loss		A2690	
TOTAL Sale of Property And Compensation For Loss	18,038		58,533

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Refunds of Prior Year's Expenditures	271,626	A2701	210,133
Gifts And Donations	535	A2705	537
Proceeds of Seized & Unclaimed Property		A2715	44
Unclassified (specify)	3,013	A2770	50
TOTAL Miscellaneous Local Sources	275,173		210,764
Interfund Revenues	109,594	A2801	177,845
TOTAL Interfund Revenues	109,594		177,845
St Aid, Revenue Sharing	140,035	A3001	140,035
St Aid, Mortgage Tax	59,017	A3005	55,552
St Aid - Other (specify)	27,283	A3089	83
St Aid, Other Public Safety	11,419	A3389	11,197
St Aid, Consolidated Highway Aid	41,684	A3501	
TOTAL State Aid	279,437		206,866
Fed Aid Other Public Safety	28,812	A4389	1,499
Fed Aid, Community Development Act	59,800	A4910	
TOTAL Federal Aid	88,612		1,499
TOTAL Revenues	6,364,167		6,557,383
Interfund Transfers	63,087	A5031	564,739
TOTAL Interfund Transfers	63,087		564,739
TOTAL Other Sources	63,087		564,739
TOTAL Detail Revenues And Other Sources	6,427,254		7,122,121

VILLAGE OF Fairport
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	37,722	A10101	38,272
Legislative Board, Contr Expend	24,839	A10104	16,976
TOTAL Legislative Board	62,561		55,247
Municipal Court, Pers Serv	55,043	A11101	52,453
Municipal Court, Equip & Cap Outlay		A11102	83
Municipal Court, Contr Expend	6,620	A11104	11,877
TOTAL Municipal Court	61,663		64,413
Mayor, Pers Serv	15,090	A12101	15,534
Mayor, Equip & Cap Outlay		A12102	1,062
Mayor, Contr Expend	5,281	A12104	5,168
TOTAL Mayor	20,371		21,764
Municipal Exec, Pers Serv	110,482	A12301	116,874
Municipal Exec, Equip & Cap Outlay	358	A12302	3,053
Municipal Exec, Contr Expend	6,334	A12304	13,856
TOTAL Municipal Exec	117,174		133,783
Treasurer, Pers Serv	209,362	A13251	207,570
Treasurer, Equip & Cap Outlay	2,382	A13252	436
Treasurer, Contr Expend	54,561	A13254	35,567
TOTAL Treasurer	266,305		243,572
Law, Contr Expend	32,544	A14204	24,181
TOTAL Law	32,544		24,181
Personnel, Contr Expend	7,807	A14304	5,716
TOTAL Personnel	7,807		5,716
Buildings, Pers Serv	37,421	A16201	36,204
Buildings, Equip & Cap Outlay	3,400	A16202	
Buildings, Contr Expend	14,141	A16204	19,596
TOTAL Buildings	54,962		55,800
Central Garage, Pers Serv	73,989	A16401	46,561
Central Garage, Contr Expend	30,381	A16404	84,305
TOTAL Central Garage	104,369		130,866
Central Data Process, Contr Expend	42,562	A16804	78,901
TOTAL Central Data Process	42,562		78,901
Unallocated Insurance, Contr Expend	66,236	A19104	67,868
TOTAL Unallocated Insurance	66,236		67,868
Municipal Assn Dues, Contr Expend	2,745	A19204	3,545
TOTAL Municipal Assn Dues	2,745		3,545
Judgements And Claims, Contr Expend		A19304	
TOTAL Judgements And Claims	0		0
Taxes & Assess On Munic Prop, Contr Expend	2,829	A19504	3,481
TOTAL Taxes & Assess On Munic Prop	2,829		3,481
TOTAL General Government Support	842,127		889,139
Police, Pers Serv	1,043,172	A31201	1,065,120
Police, Equip & Cap Outlay	29,038	A31202	18,933
Police, Contr Expend	55,453	A31204	59,846
TOTAL Police	1,127,664		1,143,899

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire, Pers Serv	64,264	A34101	66,429
Fire, Equip & Cap Outlay	48,683	A34102	44,922
Fire, Contr Expend	175,285	A34104	140,652
TOTAL Fire	288,232		252,003
Control of Animals, Contr Expend	325	A35104	25
TOTAL Control of Animals	325		25
Safety Inspection, Pers Serv	83,879	A36201	91,946
Safety Inspection, Equip & Cap Outlay		A36202	763
Safety Inspection, Contr Expend	8,764	A36204	7,929
TOTAL Safety Inspection	92,644		100,638
TOTAL Public Safety	1,508,865		1,496,565
Street Admin, Pers Serv	107,846	A50101	127,279
Street Admin, Equip & Cap Outlay		A50102	15,000
Street Admin, Contr Expend	28,928	A50104	31,818
TOTAL Street Admin	136,775		174,097
Maint of Streets, Pers Serv	110,913	A51101	121,631
Maint of Streets, Equip & Cap Outlay	2,709	A51102	2,460
Maint of Streets, Contr Expend	94,071	A51104	105,673
TOTAL Maint of Streets	207,694		229,765
Snow Removal, Pers Serv	184,444	A51421	177,685
Snow Removal, Equip & Cap Outlay		A51422	
Snow Removal, Contr Expend	64,869	A51424	44,178
TOTAL Snow Removal	249,313		221,863
Street Lighting, Contr Expend	80,988	A51824	191,730
TOTAL Street Lighting	80,988		191,730
Sidewalks, Pers Serv	26,636	A54101	26,608
Sidewalks, Contr Expend		A54104	1,140
TOTAL Sidewalks	26,636		27,748
Off-Street Parking, Pers Serv	21,563	A56501	16,374
Off-Street Parking, Contr Expend	3,983	A56504	5,806
TOTAL Off-Street Parking	25,546		22,180
TOTAL Transportation	726,952		867,382
Publicity, Contr Expend	8,091	A64104	7,329
TOTAL Publicity	8,091		7,329
Programs For Aging, Contr Expend	7,000	A67724	3,500
TOTAL Programs For Aging	7,000		3,500
Other Eco & Dev, Contr Expend	7,333	A69894	11,000
TOTAL Other Eco & Dev	7,333		11,000
TOTAL Economic Assistance And Opportunity	22,424		21,829
Parks, Pers Serv	18,069	A71101	22,018
Parks, Equip & Cap Outlay	689	A71102	
Parks, Contr Expend	4,533	A71104	14,218
TOTAL Parks	23,291		36,236
Playgr & Rec Centers, Pers Serv	21,908	A71401	20,864

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Playgr & Rec Centers, Contr Expend	2,441	A71404	3,122
TOTAL Playgr & Rec Centers	24,349		23,987
Special Rec Facility, Pers Serv	10,451	A71801	11,740
Special Rec Facility, Contr Expend	7,406	A71804	9,455
TOTAL Special Rec Facility	17,857		21,194
Museum - Art Gallery, Contr Expend		A74504	323
TOTAL Museum - Art Gallery	0		323
Celebrations, Pers Serv	1,519	A75501	1,875
Celebrations, Contr Expend	1,010	A75504	1,083
TOTAL Celebrations	2,529		2,958
TOTAL Culture And Recreation	68,026		84,698
Zoning, Pers Serv	19,519	A80101	21,387
Zoning, Equip & Cap Outlay		A80102	763
Zoning, Contr Expend	6,950	A80104	9,167
TOTAL Zoning	26,469		31,317
Planning, Pers Serv	19,989	A80201	21,346
Planning, Equip & Cap Outlay		A80202	763
Planning, Contr Expend	12,002	A80204	21,513
TOTAL Planning	31,991		43,622
Research, Pers Serv	7,366	A80301	7,805
Research, Equip & Cap Outlay		A80302	763
Research, Contr Expend	6,752	A80304	9,157
TOTAL Research	14,118		17,725
Sanitary Sewers, Pers Serv	41,091	A81201	29,623
Sanitary Sewers, Contr Expend	8,368	A81204	
TOTAL Sanitary Sewers	49,458		29,623
Refuse & Garbage, Pers Serv	262,460	A81601	244,534
Refuse & Garbage, Contr Expend	145,246	A81604	135,204
TOTAL Refuse & Garbage	407,706		379,738
Street Cleaning, Pers Serv	10,932	A81701	14,054
Street Cleaning, Contr Expend	3,614	A81704	2,679
TOTAL Street Cleaning	14,547		16,733
Comm Beautification, Pers Serv	1,276	A85101	2,038
Comm Beautification, Contr Expend	576	A85104	704
TOTAL Comm Beautification	1,852		2,742
Drainage, Pers Serv	15,330	A85401	18,716
Drainage, Equip & Cap Outlay		A85402	639
Drainage, Contr Expend	20,051	A85404	17,283
TOTAL Drainage	35,381		36,639
Shade Tree, Pers Serv	11,240	A85601	11,579
Shade Tree, Equip & Cap Outlay		A85602	1,292
Shade Tree, Contr Expend	10,639	A85604	59,535
TOTAL Shade Tree	21,880		72,406
Misc Home & Comm Serv, Pers Serv		A89891	1,286

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Misc Home & Comm Serv, Contr Expend	12	A89894	200
TOTAL Misc Home & Comm Serv	12		1,486
TOTAL Home And Community Services	603,413		632,032
State Retirement System	275,704	A90108	230,402
Police & Firemen Retirement, Empl Bnfts	158,711	A90158	175,650
Social Security, Employer Cont	205,897	A90308	195,600
Worker's Compensation, Empl Bnfts	283,900	A90408	282,310
Hospital & Medical (dental) Ins, Empl Bnft	476,064	A90608	533,616
Other Employee Benefits (spec)	1,538	A90898	999
TOTAL Employee Benefits	1,401,815		1,418,579
Debt Principal, Serial Bonds		A97106	
TOTAL Debt Principal	0		0
Debt Interest, Serial Bonds		A97107	
TOTAL Debt Interest	0		0
TOTAL Expenditures	5,173,622		5,410,224
Transfers, Other Funds	986,617	A99019	772,563
TOTAL Operating Transfers	986,617		772,563
TOTAL Other Uses	986,617		772,563
TOTAL Detail Expenditures And Other Uses	6,160,239		6,182,786

VILLAGE OF Fairport
Annual Update Document
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,583,030	A8021	3,865,361
Prior Period Adj -Increase In Fund Balance	15,164	A8012	49,348
Prior Period Adj -Decrease In Fund Balance	-153	A8015	72,249
Restated Fund Balance - Beg of Year	3,598,346	A8022	3,842,460
ADD - REVENUES AND OTHER SOURCES	6,427,254		7,122,121
DEDUCT - EXPENDITURES AND OTHER USES	6,160,239		6,182,786
Fund Balance - End of Year	3,865,361	A8029	4,781,796

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	2,807,352	A1049N	2,921,050
Est Rev - Real Property Tax Items	124,052	A1099N	109,964
Est Rev - Non Property Tax Items	1,690,950	A1199N	1,875,035
Est Rev - Departmental Income	88,150	A1299N	135,005
Est Rev - Intergovernmental Charges	807,291	A2399N	896,774
Est Rev - Use of Money And Property	185,690	A2499N	176,715
Est Rev - Licenses And Permits	28,900	A2599N	44,900
Est Rev - Fines And Forfeitures	18,000	A2649N	31,500
Est Rev - Sale of Prop And Comp For Loss		A2699N	1,000
Est Rev - Miscellaneous Local Sources	153,000	A2799N	100,500
Est Rev - Interfund Revenues	197,097	A2801N	139,147
Est Rev - State Aid	483,015	A3099N	70,022
TOTAL Estimated Revenues	6,583,497		6,501,612
Estimated - Interfund Transfer		A5031N	153,776
Appropriated Reserve	379,636	A511N	0
Appropriated Fund Balance	231,725	A599N	100,000
TOTAL Estimated Other Sources	611,361		253,776
TOTAL Estimated Revenues And Other Sources	7,194,858		6,755,388

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	1,040,425	A1999N	1,049,681
App - Public Safety	1,495,925	A3999N	1,518,860
App - Transportation	952,120	A5999N	1,268,099
App - Economic Assistance And Opportunity	48,700	A6999N	39,700
App - Culture And Recreation	99,388	A7999N	44,032
App - Home And Community Services	629,957	A8999N	357,398
App - Employee Benefits	1,527,535	A9199N	1,479,381
TOTAL Appropriations	5,794,050		5,757,151
App - Interfund Transfer	1,400,808	A9999N	998,237
TOTAL Other Uses	1,400,808		998,237
TOTAL Appropriations And Other Uses	7,194,858		6,755,388

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2018	EdpCode	2019
Assets			
Cash	2,859,990	EE200	2,989,733
Petty Cash	200	EE210	600
TOTAL Cash	2,860,190		2,990,333
Accounts Receivable	806,091	EE380	865,278
Allowance For Receivables (credit)	-11,507	EE389	-31,111
TOTAL Other Receivables (net)	794,584		834,167
Due From Other Funds	20,368	EE391	77,881
TOTAL Due From Other Funds	20,368		77,881
Inventory Of Materials And Supplies	914,308	EE445	1,036,287
TOTAL Inventories	914,308		1,036,287
Prepaid Expenses	504,694	EE480	479,160
TOTAL Prepaid Expenses	504,694		479,160
Cash Special Reserves	750,775	EE230	653,277
Cash In Time Deposits Special Reserves	3,735,352	EE231	
Cash, Customers Deposits	290,460	EE235	254,439
TOTAL Restricted Assets	4,776,587		907,716
Land	600,069	EE101	600,069
Buildings	5,593,337	EE102	5,593,337
Improvements Other Than Buildings	42,882,606	EE103	47,841,485
Construction Work In Progress	1,347,284	EE105	83,545
Accum Depr, Imp Other Than Bld	-24,407,290	EE113	-23,950,691
TOTAL Fixed Assets (net)	26,016,006		30,167,746
Deferred Outflow of Resources	418,444	EE495	390,322
Deferred Outflows of Resources - Pensions	630,252	EE496	429,218
TOTAL Deferred Outflows of Resources	1,048,696		819,540
TOTAL Assets and Deferred Outflows of Resources	36,935,433		37,312,830

VILLAGE OF Fairport
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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2018	EdpCode	2019
Accounts Payable	1,225,712	EE600	1,035,706
TOTAL Accounts Payable	1,225,712		1,035,706
Accrued Liabilities	40,544	EE601	53,992
Accrued Interest Payable	13,348	EE651	1,868
TOTAL Accrued Liabilities	53,892		55,860
Customers' Deposits	289,905	EE615	252,571
TOTAL Other Deposits	289,905		252,571
Bond Anticipation Notes Payable		EE626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	850,086	EE638	677,586
Total OPEB Liability	1,519,991	EE683	1,661,351
Compensated Absences	28,190	EE687	26,446
Other Liabilities	716,363	EE688	489,514
Other Long Term Debt	418,444	EE689	390,322
Overpayments & Clearing Account		EE690	
TOTAL Other Liabilities	3,533,074		3,245,219
Due To Other Funds	47,763	EE630	33,066
TOTAL Due To Other Funds	47,763		33,066
Due To Other Governments	25,537	EE631	22,804
Due To Employees' Retirement System	86,160	EE637	69,741
TOTAL Due To Other Governments	111,697		92,545
Bonds Payable	9,239,750	EE628	8,662,250
TOTAL Bond And Long Term Liabilities	9,239,750		8,662,250
TOTAL Liabilities	14,501,793		13,377,217
Deferred Inflows of Resources			
Deferred Inflow of Resources	20,952	EE691	16,250
Deferred Inflows of Resources - Pensions	129,112	EE697	213,436
TOTAL Deferred Inflows of Resources	150,064		229,686
TOTAL Deferred Inflows of Resources	150,064		229,686
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	20,000,178	EE920	20,625,986
Net Assets-Unrestricted (deficit)	2,283,398	EE924	3,079,942
TOTAL Net Position	22,283,576		23,705,928
TOTAL Fund Balance	22,283,576		23,705,928
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,935,433		37,312,830

VILLAGE OF Fairport
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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sale of Electric Power	23,322,245	EE2150	24,620,895
Interfund Revenues	201,356	EE2801	192,073
TOTAL Charges For Services Within Locality	23,523,601		24,812,968
Interest And Earnings	8,099	EE2401	16,071
Rental of Real Property	53,899	EE2410	44,603
TOTAL Use of Money And Property	61,998		60,673
Unclassified (specify)	26,054	EE2770	39,084
TOTAL Other	26,054		39,084
TOTAL Revenues	23,611,653		24,912,726
TOTAL Operating Revenue	23,611,653		24,912,726

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2018	EdpCode	2019
Expenses			
Electric And Power, Pers Serv	2,471,725	EE84101	2,215,954
TOTAL Electric And Power	2,471,725		2,215,954
TOTAL Personal Services	2,471,725		2,215,954
Taxes & Assess On Munic Prop, Contr Expend	814,188	EE19504	732,025
TOTAL Taxes & Assess On Munic Prop	814,188		732,025
Payment In Lieu of Taxes	81,000	EE19554	78,511
TOTAL Payment In Lieu of Taxes	81,000		78,511
Other General Govt Support	287,864	EE19894	267,413
TOTAL Other General Govt Support	287,864		267,413
Depreciation	1,646,864	EE19944	1,641,314
TOTAL Depreciation	1,646,864		1,641,314
Electric And Power, Contr Expend	16,181,173	EE84104	16,320,261
TOTAL Electric And Power	16,181,173		16,320,261
TOTAL Contractual Expenses	19,011,089		19,039,524
Electric And Power, Empl Bnfts	1,499,300	EE84108	1,286,239
TOTAL Electric And Power	1,499,300		1,286,239
TOTAL Employee Benefits	1,499,300		1,286,239
Debt Interest, Serial Bonds	177,569	EE97107	289,449
Other Debt, Interest	478	EE97897	1,797
TOTAL Interest Expense	178,047		291,246
TOTAL Expenses	23,160,161		22,832,963
TOTAL Operating Expenses	23,160,161		22,832,963

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Net Position - Beginning of Year	22,061,586	EE8021	22,283,576
Prior Period Adj -Decrease In Net Position	229,502	EE8015	657,411
Restated Net Position - Beg of Year	21,832,084	EE8022	21,626,165
ADD - REVENUES AND OTHER SOURCES	23,611,653		24,912,726
DEDUCT - EXPENDITURES AND OTHER USES	23,160,161		22,832,963
Net Position - End of Year	22,283,576	EE8029	23,705,929

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2018	EdpCode	2019
Cash Rec'd From Providing Svcs	23,287,949	EE7111	24,799,559
Cash Payments Contr Exp	-20,089,753	EE7112	-20,639,914
Cash Payments Pers Svcs & Bnfts	-3,971,025	EE7113	-3,177,226
TOTAL Cash Flows From Operating Activities	-772,829		982,419
Principal Payments Debt (capital)		EE7132	-577,500
Interest Expense (capital)	-178,047	EE7133	-291,146
TOTAL Cash Flows From Capital And Related Financing Activities	-178,047		-868,646
Interest Income	8,099	EE7153	16,071
TOTAL Cash Flows From Investing Activities	8,099		16,071
Net Inc(dec) In Cash&cash Equiv	-942,777	EE7161	129,743
Cash&cash Equiv Beg of Year	3,802,767	EE7171	2,859,990
	2,859,990		2,989,733
Operating Income (loss)	443,393	EE7181	2,388,660
Depreciation	1,646,864	EE7182	1,641,314
Inc/dec In Assets-Other Than Cash	-5,873,762	EE7183	-1,751,146
Inc/dec In Liabilities Other Than Cash	3,010,676	EE7184	-1,296,409
TOTAL Reconciliation of Operating Income To Cash	-772,829		982,419

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(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		G200	127,445
TOTAL Cash	0		127,445
Due From Other Governments		G440	34,206
TOTAL Due From Other Governments	0		34,206
TOTAL Assets and Deferred Outflows of Resources	0		161,651

VILLAGE OF Fairport
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(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		G600	4,280
TOTAL Accounts Payable	0		4,280
Due To Other Funds		G630	28,818
TOTAL Due To Other Funds	0		28,818
TOTAL Liabilities	0		33,098
Fund Balance			
Assigned Unappropriated Fund Balance		G915	128,553
TOTAL Assigned Fund Balance	0		128,553
TOTAL Fund Balance	0		128,553
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		161,651

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(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sewer Rents		G2120	196,200
TOTAL Departmental Income	0		196,200
Sewer Serv Other Govts		G2374	34,206
TOTAL Intergovernmental Charges	0		34,206
Interest And Earnings		G2401	266
TOTAL Use of Money And Property	0		266
TOTAL Revenues	0		230,672
Interfund Transfers		G5031	90
TOTAL Interfund Transfers	0		90
TOTAL Other Sources	0		90
TOTAL Detail Revenues And Other Sources	0		230,762

VILLAGE OF Fairport
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(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sanitary Sewers, Equip & Cap Outlay		G81202	25,361
Sanitary Sewers, Contr Expend		G81204	8,590
TOTAL Sanitary Sewers	0		33,950
TOTAL Home And Community Services	0		33,950
TOTAL Expenditures	0		33,950
Transfers, Other Funds		G99019	68,258
TOTAL Operating Transfers	0		68,258
TOTAL Other Uses	0		68,258
TOTAL Detail Expenditures And Other Uses	0		102,208

VILLAGE OF Fairport
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For the Fiscal Year Ending 2019

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		G8021	
Restated Fund Balance - Beg of Year		G8022	
ADD - REVENUES AND OTHER SOURCES			230,762
DEDUCT - EXPENDITURES AND OTHER USES			102,208
Fund Balance - End of Year		G8029	128,553

VILLAGE OF Fairport
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For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income		G1299N	240,680
Est Rev - Intergovernmental Charges		G2399N	34,205
TOTAL Estimated Revenues	0		274,885
TOTAL Estimated Revenues And Other Sources	0		274,885

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For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support		G1999N	5,000
App - Home And Community Services		G8999N	86,354
TOTAL Appropriations	0		91,354
Other Budgetary Purposes		G962N	29,755
App - Interfund Transfer		G9999N	153,776
TOTAL Other Uses	0		183,531
TOTAL Appropriations And Other Uses	0		274,885

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	464,173	H200	5,454
TOTAL Cash	464,173		5,454
Accounts Receivable	4,393	H380	
TOTAL Other Receivables (net)	4,393		0
Due From State And Federal Government		H410	16,422
TOTAL State And Federal Aid Receivables	0		16,422
Due From Other Funds		H391	4,696
TOTAL Due From Other Funds	0		4,696
TOTAL Assets and Deferred Outflows of Resources	468,566		26,572

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	10,780	H600	4,696
TOTAL Accounts Payable	10,780		4,696
Due To Other Funds		H630	16,422
TOTAL Due To Other Funds	0		16,422
TOTAL Liabilities	10,780		21,118
Fund Balance			
Committed Fund Balance	223,468	H913	
TOTAL Committed Fund Balance	223,468		0
Assigned Unappropriated Fund Balance	234,318	H915	5,454
TOTAL Assigned Fund Balance	234,318		5,454
TOTAL Fund Balance	457,786		5,454
TOTAL Liabilities, Deferred Inflows And Fund Balance	468,566		26,572

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	5,223	H2401	5,454
TOTAL Use of Money And Property	5,223		5,454
St Aid, Other Additional Description Records Management Grant		H3297	62,001
St Aid, Consolidated Highway Aid		H3501	47,630
TOTAL State Aid	0		109,632
Fed Aid Other Transportation Additional Description Marchiselli		H4589	549,433
TOTAL Federal Aid	0		549,433
TOTAL Revenues	5,223		664,518
Interfund Transfers	731,714	H5031	533,755
TOTAL Interfund Transfers	731,714		533,755
TOTAL Other Sources	731,714		533,755
TOTAL Detail Revenues And Other Sources	736,937		1,198,274

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For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Buildings, Equip & Cap Outlay		H16202	20,641
TOTAL Buildings	0		20,641
Other Gen Govt Support, Equip & Cap Outlay Additional Description Record Archive Equipment		H19892	62,001
TOTAL Other Gen Govt Support	0		62,001
TOTAL General Government Support	0		82,642
Police, Equip & Cap Outlay		H31202	37,278
TOTAL Police	0		37,278
Fire, Equip & Cap Outlay	523,981	H34102	46,922
TOTAL Fire	523,981		46,922
TOTAL Public Safety	523,981		84,200
Maint of Streets, Equip & Cap Outlay	98,679	H51102	38,850
TOTAL Maint of Streets	98,679		38,850
Perm Improve Highway, Equip & Cap Outlay	89,918	H51122	714,567
TOTAL Perm Improve Highway	89,918		714,567
Highway, Capital Projects		H51972	1,645
TOTAL Highway	0		1,645
Sidewalks, Equip & Cap Outlay	69,488	H54102	875
TOTAL Sidewalks	69,488		875
TOTAL Transportation	258,085		755,938
Parks, Equip & Cap Outlay	4,995	H71102	9,510
TOTAL Parks	4,995		9,510
Special Rec Facility, Equip & Cap Outlay		H71802	55,802
TOTAL Special Rec Facility	0		55,802
Other Culture And Recreation Additional Description Canal Gateway Project		H79972	26,153
TOTAL Other Culture And Recreation	0		26,153
TOTAL Culture And Recreation	4,995		91,465
Sanitary Sewers, Equip & Cap Outlay		H81202	12,518
TOTAL Sanitary Sewers	0		12,518
Refuse & Garbage, Equip & Cap Outlay		H81602	166,057
TOTAL Refuse & Garbage	0		166,057
TOTAL Home And Community Services	0		178,575
TOTAL Expenditures	787,060		1,192,820
Transfers, Other Funds		H99019	496,481
TOTAL Operating Transfers	0		496,481
TOTAL Other Uses	0		496,481
TOTAL Detail Expenditures And Other Uses	787,060		1,689,301

VILLAGE OF Fairport
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	507,910	H8021	457,786
Prior Period Adj -Increase In Fund Balance		H8012	43,087
Prior Period Adj -Decrease In Fund Balance		H8015	4,393
Restated Fund Balance - Beg of Year	507,910	H8022	496,481
ADD - REVENUES AND OTHER SOURCES	736,937		1,198,274
DEDUCT - EXPENDITURES AND OTHER USES	787,060		1,689,301
Fund Balance - End of Year	457,786	H8029	5,455

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	702,357	K101	702,357
Buildings	2,976,842	K102	2,976,842
Machinery And Equipment	5,148,937	K104	5,601,831
Construction Work In Progress		K105	46,794
Infrastructure	46,462,687	K106	47,176,113
Accum Deprec, Buildings	-1,640,106	K112	-1,709,883
Accum Depr, Machinery & Equip	-2,307,620	K114	-2,390,633
Accum Deprec, Infrastructure	-31,692,642	K116	-32,812,121
TOTAL Fixed Assets (net)	19,650,455		19,591,300
TOTAL Assets and Deferred Outflows of Resources	19,650,455		19,591,300

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	19,650,455	K159	19,591,300
TOTAL Investments in Non-Current Government Assets	19,650,455		19,591,300
TOTAL Fund Balance	19,650,455		19,591,300
TOTAL	19,650,455		19,591,300

VILLAGE OF Fairport
Annual Update Document
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(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	24,089	PN200	24,614
TOTAL Cash	24,089		24,614
TOTAL Assets and Deferred Outflows of Resources	24,089		24,614

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,321	PN600	1,321
TOTAL Accounts Payable	1,321		1,321
TOTAL Liabilities	1,321		1,321
Fund Balance			
Other Restricted Fund Balance	22,768	PN899	23,293
TOTAL Restricted Fund Balance	22,768		23,293
TOTAL Fund Balance	22,768		23,293
TOTAL Liabilities, Deferred Inflows And Fund Balance	24,089		24,614

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	273	PN2401	525
TOTAL Use of Money And Property	273		525
Unclassified (specify)	5,350	PN2770	6,030
TOTAL Miscellaneous Local Sources	5,350		6,030
TOTAL Revenues	5,623		6,555
TOTAL Detail Revenues And Other Sources	5,623		6,555

VILLAGE OF Fairport
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(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Misc Home & Comm Serv, Cont Expend	5,940	PN89894	6,030
TOTAL Misc Home & Comm Serv	5,940		6,030
TOTAL Home And Community Services	5,940		6,030
TOTAL Expenditures	5,940		6,030
TOTAL Detail Expenditures And Other Uses	5,940		6,030

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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	23,085	PN8021	22,768
Restated Fund Balance - Beg of Year	23,085	PN8022	22,768
ADD - REVENUES AND OTHER SOURCES	5,623		6,555
DEDUCT - EXPENDITURES AND OTHER USES	5,940		6,030
Fund Balance - End of Year	22,768	PN8029	23,293

VILLAGE OF Fairport
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For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	33,045	TA200	22,267
TOTAL Cash	33,045		22,267
TOTAL Assets and Deferred Outflows of Resources	33,045		22,267

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(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
State Retirement		TA18	6,268
Disability Insurance	1,101	TA19	1,517
Group Insurance	5,373	TA20	6,002
Guaranty & Bid Deposits	375	TA30	425
Joint Tax Liens	1,628	TA41	1,628
Other Funds (specify)	24,567	TA85	6,428
TOTAL Agency Liabilities	33,045		22,267
TOTAL Liabilities	33,045		22,267
TOTAL Liabilities, Deferred Inflows And Fund Balance	33,045		22,267

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	123,640	TE200	120,562
TOTAL Cash	123,640		120,562
Miscellaneous Current Assets	325	TE489	150
TOTAL Other	325		150
TOTAL Assets and Deferred Outflows of Resources	123,965		120,712

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	2,252	TE600	2,220
TOTAL Accounts Payable	2,252		2,220
TOTAL Liabilities	2,252		2,220
Fund Balance			
Net Assets-Restricted For Other Purposes	19,000	TE923	19,000
Net Assets-Unrestricted (Deficit)	102,714	TE924	99,492
TOTAL Assigned Fund Balance	121,714		118,492
TOTAL Fund Balance	121,714		118,492
TOTAL Liabilities, Deferred Inflows And Fund Balance	123,965		120,712

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	234	TE2401	653
TOTAL Use of Money And Property	234		653
Gifts And Donations	3,000	TE2705	
Other Revenue	3,640	TE2770	7,360
TOTAL Miscellaneous Local Sources	6,640		7,360
TOTAL Revenues	6,874		8,013
TOTAL Detail Revenues And Other Sources	6,874		8,013

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Gen Gov Support, Equip&cap Outlay		TE19892	
TOTAL Other Gen Gov Support	0		0
TOTAL General Government Support	0		0
Misc Home & Comm Serv, Cont Expend	12,247	TE89894	11,165
TOTAL Misc Home & Comm Serv	12,247		11,165
TOTAL Home And Community Services	12,247		11,165
TOTAL Expenditures	12,247		11,165
TOTAL Detail Expenditures And Other Uses	12,247		11,165

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	127,017	TE8021	121,644
Restated Fund Balance - Beg of Year	127,017	TE8022	121,644
ADD - REVENUES AND OTHER SOURCES	6,874		8,013
DEDUCT - EXPENDITURES AND OTHER USES	12,247		11,165
Fund Balance - End of Year	121,644	TE8029	118,492

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For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits		V201	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance		V915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Debt Service - Other GoV.		V2392	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	138	V2401	7
TOTAL Use of Money And Property	138		7
Premium & Accrued Interest On Obligations	20	V2710	
TOTAL Miscellaneous Local Sources	20		0
TOTAL Revenues	158		7
Interfund Transfers	186,776	V5031	238,717
TOTAL Interfund Transfers	186,776		238,717
Serial Bonds		V5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	186,776		238,717
TOTAL Detail Revenues And Other Sources	186,934		238,724

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Debt Principal, Serial Bonds	205,000	V97106	200,000
TOTAL Debt Principal	205,000		200,000
Debt Interest, Serial Bonds	43,724	V97107	38,724
TOTAL Debt Interest	43,724		38,724
TOTAL Expenditures	248,724		238,724
TOTAL Detail Expenditures And Other Uses	248,724		238,724

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	61,790	V8021	
Restated Fund Balance - Beg of Year	61,790	V8022	
ADD - REVENUES AND OTHER SOURCES	186,934		238,724
DEDUCT - EXPENDITURES AND OTHER USES	248,724		238,724
Fund Balance - End of Year		V8029	

VILLAGE OF Fairport
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For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	3,948,769	W129	5,544,715
TOTAL Provision To Be Made In Future Budgets	3,948,769		5,544,715
TOTAL Assets and Deferred Outflows of Resources	3,948,769		5,544,715

VILLAGE OF Fairport
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For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	567,096	W638	814,308
Total OPEB Liability	1,684,172	W683	3,237,904
Compensated Absences	32,501	W687	27,503
TOTAL Other Liabilities	2,283,769		4,079,715
Due To Employees' Retirement System		W637	
TOTAL Due To Other Governments	0		0
Bonds Payable	1,665,000	W628	1,465,000
TOTAL Bond And Long Term Liabilities	1,665,000		1,465,000
TOTAL Liabilities	3,948,769		5,544,715
TOTAL Liabilities	3,948,769		5,544,715

VILLAGE OF Fairport
Statement of Indebtedness
For the Fiscal Year Ending 2019

8/29/2019

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
2011	BOND N	Capital Improvement and equipm			05/18/2011	05/15/2030	4.05%		\$3,935,000	\$2,340,000	\$200,000	\$0	\$0		\$2,140,000
2012	BOND N	Fire Truck		Y	09/28/2011	05/15/2030	2.91%		\$688,000	\$445,000	\$35,000	\$0	\$0		\$410,000
2018	BOND N	Upgrade Electric Substation		Y	05/18/2018	05/15/2046	3.44%		\$5,850,000	\$5,850,000	\$165,000	\$0	\$0		\$5,685,000
2012	BOND N	2002&2003 Refunding			12/29/2011	11/15/2022	2.002%		\$3,878,750	\$1,324,750	\$282,500	\$0	\$0		\$1,042,250
2017	BOND N	DPW Building Refunded			05/17/2017	05/07/2027	2.00%		\$1,055,000	\$945,000	\$95,000	\$0	\$0		\$850,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$10,904,750	\$777,500	\$0	\$0	\$0	\$10,127,250
2015	OTHR N	Electric Vehicle Program			07/31/2014	07/31/2020	0.00%		\$270,694	\$97,751	\$90,231	\$0	(\$0)		\$7,520
2019	OTHR N	Electric Vehicle Program			12/10/2018	02/28/2022	0.00%		\$269,300	\$0	\$22,442	\$0	\$0		\$246,858
2016	OTHR N	Electric Vehicle Program			03/21/2016	06/30/2019	0.00%		\$296,668	\$98,890	\$98,890	\$0	(\$0)		\$0
2017	OTHR N	ELECTRIC VEHICLE			05/02/2017	06/30/2020	0.00%		\$257,578	\$221,803	\$85,859	\$0	\$0		\$135,944
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$269,300	\$418,444	\$297,422	\$0	(\$0)	\$0	\$390,322
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$269,300	\$11,323,194	\$1,074,922	\$0	(\$0)	\$0	\$10,517,572

VILLAGE OF Fairport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$902.50
Demand Deposits	9Z2011	\$5,799,283.34
Time Deposits	9Z2021	\$2,993,877.75
Total		\$8,794,063.59
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$838,637.72
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$8,245,038.97
Total		\$9,083,676.69
 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5307	\$2,194	\$0	\$2,193	\$1
*****-5420	\$1,073,395	\$778	\$0	\$1,074,173
*****-5705	\$12,681	\$0	\$0	\$12,681
*****-0547	\$22,904	\$0	\$637	\$22,267
*****-5439	\$1,276,035	\$0	\$0	\$1,276,035
*****-5005	\$41,649	\$0	\$0	\$41,649
*****-2199	\$120,562	\$0	\$0	\$120,562
*****-0001	\$1,730,189	\$541,852	\$0	\$2,272,041
*****-4091	\$65,272	\$0	\$65,272	\$0
*****-1577	\$15,279	\$0	\$15,279	\$0
*****-1551	\$3,412,073	\$199,114	\$621,454	\$2,989,733
*****-4229	\$95,576	\$50	\$5,888	\$89,738
*****-7002	\$164,701	\$0	\$0	\$164,701
*****-7003	\$760,650	\$0	\$107,373	\$653,277
	Total Adjusted Bank Balance			\$8,716,860
	Petty Cash			\$902.50
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$8,717,762
	Total Cash Balance All Funds		9ZCASHB *	\$8,717,762
	* Must be equal			

VILLAGE OF Fairport
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		64			
Total Part Time Employees:		25			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$525,149.45			
90158	Police and Fire Retirement	\$175,650.44			
90258	Local Pension Fund				
90308	Social Security	\$363,340.99			
90408	Worker's Compensation Insurance	\$293,548.32			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,003,557.97			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$18,602.48			
Total		\$2,379,849.65			
Computed Total From Financial Section (comparative purposes only)		\$2,704,817.16			

VILLAGE OF Fairport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$40,911	18,155	gallons	
Diesel Fuel	\$61,258	24,626	gallons	
Fuel Oil	\$3,893	1,276	gallons	
Natural Gas	\$21,499	3,081	cubic feet	dth
Electricity	\$204,874	1,465,540	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Fairport
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

- Account Code A8012 \$49,347.53 to record revenue in the correct year as it was earned in 2017-2018.
- Account Code A8015 \$(45,540.79) to reconcile to Accounting Software, \$(20,171.94 to correct prior year Payroll Accrual, \$(444.85) to write off un collectible Taxes Receivable, \$(122.98) to write off uncollectible Property Acquired for Taxes, \$(2694.26) to write off lingering debit balance in AP for many years, \$(3273.74) to write off linger Receivable Balance with no invoice attached to the figure

(H) CAPITAL PROJECTS

Adjustment Reason

- Account Code H8012 To reconcile to audited financial statements
- Account Code H8015 \$(4392.50) to write off lingering balance in receivables with no associated bill or reimbursement form.

(EE) ENTERPRISE UTILITY

Adjustment Reason

- Account Code EE8015 Last year included rounded numbers and the current year includes decimals (0.49) plus a change in accounting principal related to GASB 75 (657,411)