

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 05/31/2020

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (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 2019 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 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	958,678	A200	1,276,791
Cash In Time Deposits	2,010,906	A201	1,596,428
Petty Cash	125	A210	125
Departmental Cash	178	A215	178
TOTAL Cash	2,969,887		2,873,521
Taxes Receivable, Pending		A300	
Property Acquired For Taxes		A330	
TOTAL Taxes Receivable (net)	0		0
Accounts Receivable	16,070	A380	41,785
TOTAL Other Receivables (net)	16,070		41,785
Due From State And Federal Government	5,000	A410	
TOTAL State And Federal Aid Receivables	5,000		0
Due From Other Funds	78,306	A391	191,454
TOTAL Due From Other Funds	78,306		191,454
Due From Other Governments	288,659	A440	229,179
TOTAL Due From Other Governments	288,659		229,179
Prepaid Expenses	156,623	A480	122,876
TOTAL Prepaid Expenses	156,623		122,876
Cash Special Reserves	1,549,484	A230	2,326,253
TOTAL Restricted Assets	1,549,484		2,326,253
TOTAL Assets and Deferred Outflows of Resources	5,064,029		5,785,069

VILLAGE OF Fairport
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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	63,004	A600	100,295
TOTAL Accounts Payable	63,004		100,295
Accrued Liabilities	60,543	A601	76,533
TOTAL Accrued Liabilities	60,543		76,533
Due To Other Funds	82,577	A630	117,564
TOTAL Due To Other Funds	82,577		117,564
Due To Employees' Retirement System	68,497	A637	71,208
TOTAL Due To Other Governments	68,497		71,208
TOTAL Liabilities	274,621		365,600
Deferred Inflows of Resources			
Deferred Inflow of Resources	7,612	A691	522
TOTAL Deferred Inflows of Resources	7,612		522
TOTAL Deferred Inflows of Resources	7,612		522
Fund Balance			
Not in Spendable Form	156,623	A806	122,876
TOTAL Nonspendable Fund Balance	156,623		122,876
Workers' Compensation Reserve	207,828	A814	211,147
Insurance Reserve	29,426	A863	29,899
Capital Reserve	1,273,056	A878	1,992,250
Other Restricted Fund Balance	41,649	A899	27,091
TOTAL Restricted Fund Balance	1,551,959		2,260,386
Assigned Appropriated Fund Balance	150,000	A914	237,000
Assigned Unappropriated Fund Balance	6,139	A915	104,889
TOTAL Assigned Fund Balance	156,139		341,889
Unassigned Fund Balance	2,917,075	A917	2,693,795
TOTAL Unassigned Fund Balance	2,917,075		2,693,795
TOTAL Fund Balance	4,781,796		5,418,946
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,064,029		5,785,069

VILLAGE OF Fairport
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For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	2,807,352	A1001	2,919,646
Special Assessments	6,410	A1030	3,893
TOTAL Real Property Taxes	2,813,762		2,923,539
Other Payments In Lieu of Taxes	106,733	A1081	104,865
Interest & Penalties On Real Prop Taxes	11,115	A1090	15,766
TOTAL Real Property Tax Items	117,848		120,631
Non Prop Tax Dist By County	1,645,676	A1120	1,661,442
Utilities Gross Receipts Tax	25,317	A1130	28,260
Franchises	69,652	A1170	66,810
TOTAL Non Property Tax Items	1,740,646		1,756,512
Treasurer Fees	3,030	A1230	3,446
Public Pound Charges, Dog Control Fees	75	A1550	
Safety Inspection Fees	3,950	A1560	3,150
Other Public Safety Departmental Income	38	A1589	26
Public Works Charges	2,628	A1710	2,230
Park And Recreational Charges	3,405	A2001	420
Special Recreational Facility Charges	34,816	A2025	30,037
Other Culture & Recreation Income	10,375	A2089	11,063
Zoning Fees	1,545	A2110	990
Planning Board Fees	21,003	A2115	36,270
Refuse & Garbage Charges	21,605	A2130	41,230
TOTAL Departmental Income	102,469		128,861
Fire Protection Services Other Govts	842,783	A2262	810,850
Sewer Serv Other Govts	5,147	A2374	4,415
TOTAL Intergovernmental Charges	847,931		815,265
Interest And Earnings	46,373	A2401	51,500
Rental of Real Property	190,567	A2410	190,417
TOTAL Use of Money And Property	236,940		241,917
Business & Occupational License	1,000	A2501	300
Public Safety Permits	220	A2550	170
Building And Alteration Permits	18,864	A2555	42,931
Permits, Other	1,305	A2590	13,161
TOTAL Licenses And Permits	21,389		56,562
Fines And Forfeited Bail	20,891	A2610	26,455
TOTAL Fines And Forfeitures	20,891		26,455
Sales of Scrap & Excess Materials	597	A2650	30
Sales of Refuse For Recycling	657	A2651	2,618
Sales of Real Property	12,500	A2660	
Sales of Equipment	44,145	A2665	21,690
Insurance Recoveries	634	A2680	3,794
Other Compensation For Loss		A2690	300
TOTAL Sale of Property And Compensation For Loss	58,533		28,432
Refunds of Prior Year's Expenditures	210,133	A2701	257,955
Gifts And Donations	537	A2705	10,500
Proceeds of Seized & Unclaimed Property	44	A2715	

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
AIM Related Payments		A2750	140,035
Unclassified (specify)	50	A2770	10,025
TOTAL Miscellaneous Local Sources	210,764		418,515
Interfund Revenues	177,845	A2801	146,623
TOTAL Interfund Revenues	177,845		146,623
St Aid, Revenue Sharing	140,035	A3001	
St Aid, Mortgage Tax	55,552	A3005	69,296
St Aid - Other (specify)	83	A3089	7,562
Additional Description State Aid Court Facilities			
St Aid, Other Public Safety	11,197	A3389	4,306
Additional Description Stop DWI & NYS DEC			
TOTAL State Aid	206,866		81,164
Fed Aid Other Public Safety	1,499	A4389	
TOTAL Federal Aid	1,499		0
TOTAL Revenues	6,557,383		6,744,475
Interfund Transfers	564,739	A5031	285,576
TOTAL Interfund Transfers	564,739		285,576
TOTAL Other Sources	564,739		285,576
TOTAL Detail Revenues And Other Sources	7,122,121		7,030,050

VILLAGE OF Fairport
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	38,272	A10101	40,373
Legislative Board, Contr Expend	16,976	A10104	25,482
TOTAL Legislative Board	55,247		65,855
Municipal Court, Pers Serv	52,453	A11101	53,932
Municipal Court, Equip & Cap Outlay	83	A11102	6,797
Municipal Court, Contr Expend	11,877	A11104	5,532
TOTAL Municipal Court	64,413		66,260
Mayor, Pers Serv	15,534	A12101	15,904
Mayor, Equip & Cap Outlay	1,062	A12102	
Mayor, Contr Expend	5,168	A12104	2,828
TOTAL Mayor	21,764		18,731
Municipal Exec, Pers Serv	116,874	A12301	124,431
Municipal Exec, Equip & Cap Outlay	3,053	A12302	
Municipal Exec, Contr Expend	13,856	A12304	6,259
TOTAL Municipal Exec	133,783		130,690
Treasurer, Pers Serv	207,570	A13251	199,939
Treasurer, Equip & Cap Outlay	436	A13252	
Treasurer, Contr Expend	35,567	A13254	30,969
TOTAL Treasurer	243,572		230,908
Law, Contr Expend	24,181	A14204	22,448
TOTAL Law	24,181		22,448
Personnel, Contr Expend	5,716	A14304	12,264
TOTAL Personnel	5,716		12,264
Engineer, Contr Expend		A14404	8,800
TOTAL Engineer	0		8,800
Buildings, Pers Serv	36,204	A16201	
Buildings, Equip & Cap Outlay		A16202	
Buildings, Contr Expend	19,596	A16204	19,789
TOTAL Buildings	55,800		19,789
Central Garage, Pers Serv	46,561	A16401	
Central Garage, Contr Expend	84,305	A16404	182,644
TOTAL Central Garage	130,866		182,644
Central Comm System, Contr Expend		A16504	11,928
TOTAL Central Comm System	0		11,928
Central Data Process & Cap Outlay		A16802	6,381
Central Data Process, Contr Expend	78,901	A16804	112,027
TOTAL Central Data Process	78,901		118,408
Unallocated Insurance, Contr Expend	67,868	A19104	68,584
TOTAL Unallocated Insurance	67,868		68,584
Municipal Assn Dues, Contr Expend	3,545	A19204	3,545
TOTAL Municipal Assn Dues	3,545		3,545
Taxes & Assess On Munic Prop, Contr Expend	3,481	A19504	2,770
TOTAL Taxes & Assess On Munic Prop	3,481		2,770

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Gen Govt Support, Contr Expend		A19894	119
TOTAL Other Gen Govt Support	0		119
TOTAL General Government Support	889,139		963,743
Police, Pers Serv	1,065,120	A31201	1,125,544
Police, Equip & Cap Outlay	18,933	A31202	3,138
Police, Contr Expend	59,846	A31204	51,219
TOTAL Police	1,143,899		1,179,900
Fire, Pers Serv	66,429	A34101	67,006
Fire, Equip & Cap Outlay	44,922	A34102	32,990
Fire, Contr Expend	140,652	A34104	103,873
TOTAL Fire	252,003		203,869
Control of Animals, Contr Expend	25	A35104	100
TOTAL Control of Animals	25		100
Safety Inspection, Pers Serv	91,946	A36201	96,658
Safety Inspection, Equip & Cap Outlay	763	A36202	
Safety Inspection, Contr Expend	7,929	A36204	17,281
TOTAL Safety Inspection	100,638		113,939
TOTAL Public Safety	1,496,565		1,497,809
Street Admin, Pers Serv	127,279	A50101	810,886
Street Admin, Equip & Cap Outlay	15,000	A50102	
Street Admin, Contr Expend	31,818	A50104	43,390
TOTAL Street Admin	174,097		854,276
Maint of Streets, Pers Serv	121,631	A51101	6,145
Maint of Streets, Equip & Cap Outlay	2,460	A51102	
Maint of Streets, Contr Expend	105,673	A51104	87,615
TOTAL Maint of Streets	229,765		93,761
Snow Removal, Pers Serv	177,685	A51421	30,213
Snow Removal, Contr Expend	44,178	A51424	37,443
TOTAL Snow Removal	221,863		67,656
Street Lighting, Contr Expend	191,730	A51824	188,127
TOTAL Street Lighting	191,730		188,127
Sidewalks, Pers Serv	26,608	A54101	
Sidewalks, Contr Expend	1,140	A54104	49
TOTAL Sidewalks	27,748		49
Off-Street Parking, Pers Serv	16,374	A56501	
Off-Street Parking, Contr Expend	5,806	A56504	3,152
TOTAL Off-Street Parking	22,180		3,152
TOTAL Transportation	867,382		1,207,021
Publicity, Equip & Cap Outlay		A64102	21,505
Publicity, Contr Expend	7,329	A64104	36,986
TOTAL Publicity	7,329		58,491
Programs For Aging, Contr Expend	3,500	A67724	1,750
TOTAL Programs For Aging	3,500		1,750

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Eco & Dev, Contr Expend	11,000	A69894	11,000
TOTAL Other Eco & Dev	11,000		11,000
TOTAL Economic Assistance And Opportunity	21,829		71,241
Parks, Pers Serv	22,018	A71101	
Parks, Equip & Cap Outlay		A71102	370
Parks, Contr Expend	14,218	A71104	770
TOTAL Parks	36,236		1,140
Playgr & Rec Centers, Pers Serv	20,864	A71401	
Playgr & Rec Centers, Contr Expend	3,122	A71404	12,673
TOTAL Playgr & Rec Centers	23,987		12,673
Special Rec Facility, Pers Serv	11,740	A71801	10,548
Special Rec Facility, Contr Expend	9,455	A71804	7,588
TOTAL Special Rec Facility	21,194		18,136
Museum - Art Gallery, Contr Expend	323	A74504	347
TOTAL Museum - Art Gallery	323		347
Celebrations, Pers Serv	1,875	A75501	1,739
Celebrations, Contr Expend	1,083	A75504	1,148
TOTAL Celebrations	2,958		2,887
TOTAL Culture And Recreation	84,698		35,184
Zoning, Pers Serv	21,387	A80101	20,796
Zoning, Equip & Cap Outlay	763	A80102	
Zoning, Contr Expend	9,167	A80104	15,892
TOTAL Zoning	31,317		36,688
Planning, Pers Serv	21,346	A80201	21,982
Planning, Equip & Cap Outlay	763	A80202	
Planning, Contr Expend	21,513	A80204	40,475
TOTAL Planning	43,622		62,457
Research, Pers Serv	7,805	A80301	7,548
Research, Equip & Cap Outlay	763	A80302	
Research, Contr Expend	9,157	A80304	8,663
TOTAL Research	17,725		16,210
Sanitary Sewers, Pers Serv	29,623	A81201	26,660
Sanitary Sewers, Contr Expend		A81204	
TOTAL Sanitary Sewers	29,623		26,660
Refuse & Garbage, Pers Serv	244,534	A81601	1,866
Refuse & Garbage, Contr Expend	135,204	A81604	129,260
TOTAL Refuse & Garbage	379,738		131,126
Street Cleaning, Pers Serv	14,054	A81701	
Street Cleaning, Contr Expend	2,679	A81704	792
TOTAL Street Cleaning	16,733		792
Comm Beautification, Pers Serv	2,038	A85101	1,484
Comm Beautification, Contr Expend	704	A85104	1,558
TOTAL Comm Beautification	2,742		3,042
Drainage, Pers Serv	18,716	A85401	
Drainage, Equip & Cap Outlay	639	A85402	

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Drainage, Contr Expend	17,283	A85404	22,593
TOTAL Drainage	36,639		22,593
Shade Tree, Pers Serv	11,579	A85601	
Shade Tree, Equip & Cap Outlay	1,292	A85602	
Shade Tree, Contr Expend	59,535	A85604	18,553
TOTAL Shade Tree	72,406		18,553
Misc Home & Comm Serv, Pers Serv	1,286	A89891	4,977
Misc Home & Comm Serv, Contr Expend	200	A89894	1,654
TOTAL Misc Home & Comm Serv	1,486		6,631
TOTAL Home And Community Services	632,032		324,752
State Retirement System	230,402	A90108	221,556
Police & Firemen Retirement, Empl Bnfts	175,650	A90158	189,961
Social Security, Employer Cont	195,600	A90308	197,791
Worker's Compensation, Empl Bnfts	282,310	A90408	244,392
Disability Insurance, Empl Bnfts		A90558	9,825
Hospital & Medical (dental) Ins, Empl Bnft	533,616	A90608	542,182
Other Employee Benefits (spec)	999	A90898	1,873
TOTAL Employee Benefits	1,418,579		1,407,581
Debt Principal, Serial Bonds		A97106	
TOTAL Debt Principal	0		0
Debt Interest, Serial Bonds		A97107	
TOTAL Debt Interest	0		0
TOTAL Expenditures	5,410,224		5,507,332
Transfers, Other Funds	772,563	A99019	885,568
TOTAL Operating Transfers	772,563		885,568
TOTAL Other Uses	772,563		885,568
TOTAL Detail Expenditures And Other Uses	6,182,786		6,392,900

VILLAGE OF Fairport
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For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,865,361	A8021	4,781,796
Prior Period Adj -Increase In Fund Balance	49,348	A8012	
Prior Period Adj -Decrease In Fund Balance	72,249	A8015	
Restated Fund Balance - Beg of Year	3,842,460	A8022	4,781,796
ADD - REVENUES AND OTHER SOURCES	7,122,121		7,030,050
DEDUCT - EXPENDITURES AND OTHER USES	6,182,786		6,392,900
Fund Balance - End of Year	4,781,796	A8029	5,418,946

VILLAGE OF Fairport
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	2,921,050	A1049N	3,116,881
Est Rev - Real Property Tax Items	109,964	A1099N	147,824
Est Rev - Non Property Tax Items	1,875,035	A1199N	1,587,966
Est Rev - Departmental Income	135,005	A1299N	146,425
Est Rev - Intergovernmental Charges	896,774	A2399N	814,764
Est Rev - Use of Money And Property	176,715	A2499N	222,751
Est Rev - Licenses And Permits	44,900	A2599N	37,600
Est Rev - Fines And Forfeitures	31,500	A2649N	31,500
Est Rev - Sale of Prop And Comp For Loss	1,000	A2699N	0
Est Rev - Miscellaneous Local Sources	100,500	A2799N	240,535
Est Rev - Interfund Revenues	139,147	A2801N	116,455
Est Rev - State Aid	70,022	A3099N	54,000
TOTAL Estimated Revenues	6,501,612		6,516,701
Estimated - Interfund Transfer	153,776	A5031N	155,193
Appropriated Reserve	0	A511N	
Appropriated Fund Balance	100,000	A599N	237,000
TOTAL Estimated Other Sources	253,776		392,193
TOTAL Estimated Revenues And Other Sources	6,755,388		6,908,894

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	1,049,681	A1999N	1,035,191
App - Public Safety	1,518,860	A3999N	1,577,512
App - Transportation	1,268,099	A5999N	1,268,856
App - Economic Assistance And Opportunity	39,700	A6999N	17,850
App - Culture And Recreation	44,032	A7999N	43,534
App - Home And Community Services	357,398	A8999N	393,978
App - Employee Benefits	1,479,381	A9199N	1,608,880
TOTAL Appropriations	5,757,151		5,945,801
App - Interfund Transfer	998,237	A9999N	963,093
TOTAL Other Uses	998,237		963,093
TOTAL Appropriations And Other Uses	6,755,388		6,908,894

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2019	EdpCode	2020
Assets			
Cash	2,989,733	EE200	2,434,778
Petty Cash	600	EE210	600
TOTAL Cash	2,990,333		2,435,378
Accounts Receivable	865,278	EE380	1,022,502
Allowance For Receivables (credit)	-31,111	EE389	-15,564
TOTAL Other Receivables (net)	834,167		1,006,939
Due From Other Funds	77,881	EE391	43,697
TOTAL Due From Other Funds	77,881		43,697
Inventory Of Materials And Supplies	1,036,287	EE445	976,736
TOTAL Inventories	1,036,287		976,736
Prepaid Expenses	479,160	EE480	518,770
TOTAL Prepaid Expenses	479,160		518,770
Cash Special Reserves	653,277	EE230	958,374
Cash In Time Deposits Special Reserves		EE231	
Cash, Customers Deposits	254,439	EE235	239,761
TOTAL Restricted Assets	907,716		1,198,135
Land	600,069	EE101	600,069
Buildings	5,593,337	EE102	5,593,337
Improvements Other Than Buildings	47,841,485	EE103	48,987,255
Construction Work In Progress	83,545	EE105	205,623
Accum Depr, Imp Other Than Bld	-23,950,691	EE113	-25,182,164
TOTAL Fixed Assets (net)	30,167,746		30,204,121
Deferred Outflow of Resources	390,322	EE495	647,476
Deferred Outflows of Resources - Pensions	429,218	EE496	1,664,666
TOTAL Deferred Outflows of Resources	819,540		2,312,142
TOTAL Assets and Deferred Outflows of Resources	37,312,830		38,695,919

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	1,035,706	EE600	1,251,751
TOTAL Accounts Payable	1,035,706		1,251,751
Accrued Liabilities	53,992	EE601	69,190
Accrued Interest Payable	1,868	EE651	2,420
TOTAL Accrued Liabilities	55,860		71,610
Customers' Deposits	252,571	EE615	237,341
TOTAL Other Deposits	252,571		237,341
Net Pension Liability -Proportionate Share	677,586	EE638	2,718,337
Total OPEB Liability	1,661,351	EE683	1,614,341
Compensated Absences	26,446	EE687	24,890
Other Liabilities	489,514	EE688	
Other Long Term Debt	390,322	EE689	512,058
Overpayments & Clearing Account		EE690	
TOTAL Other Liabilities	3,245,219		4,869,626
Due To Other Funds	33,066	EE630	46,151
TOTAL Due To Other Funds	33,066		46,151
Due To Other Governments	22,804	EE631	23,337
Due To Employees' Retirement System	69,741	EE637	70,953
TOTAL Due To Other Governments	92,545		94,290
Bonds Payable	8,662,250	EE628	8,089,750
TOTAL Bond And Long Term Liabilities	8,662,250		8,089,750
TOTAL Liabilities	13,377,217		14,660,519
Deferred Inflows of Resources			
Deferred Inflow of Resources	16,250	EE691	133,907
Deferred Inflows of Resources - Pensions	213,436	EE697	70,833
TOTAL Deferred Inflows of Resources	229,686		204,740
TOTAL Deferred Inflows of Resources	229,686		204,740
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	20,625,986	EE920	21,590,764
Net Assets-Unrestricted (deficit)	3,079,942	EE924	2,239,895
TOTAL Net Position	23,705,928		23,830,659
TOTAL Fund Balance	23,705,928		23,830,659
TOTAL Liabilities, Deferred Inflows And Fund Balance	37,312,830		38,695,919

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sale of Electric Power	24,620,895	EE2150	22,644,315
Interfund Revenues	192,073	EE2801	188,544
TOTAL Charges For Services Within Locality	24,812,968		22,832,859
Interest And Earnings	16,071	EE2401	20,027
Rental of Real Property	44,603	EE2410	51,221
TOTAL Use of Money And Property	60,673		71,248
Unclassified (specify)	39,084	EE2770	80,436
TOTAL Other	39,084		80,436
TOTAL Revenues	24,912,726		22,984,543
TOTAL Operating Revenue	24,912,726		22,984,543

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2019	EdpCode	2020
Expenses			
Electric And Power, Pers Serv	2,215,954	EE84101	2,531,438
TOTAL Electric And Power	2,215,954		2,531,438
TOTAL Personal Services	2,215,954		2,531,438
Taxes & Assess On Munic Prop, Contr Expend	732,025	EE19504	716,446
TOTAL Taxes & Assess On Munic Prop	732,025		716,446
Payment In Lieu of Taxes	78,511	EE19554	76,666
TOTAL Payment In Lieu of Taxes	78,511		76,666
Other General Govt Support	267,413	EE19894	283,831
TOTAL Other General Govt Support	267,413		283,831
Depreciation	1,641,314	EE19944	1,829,389
TOTAL Depreciation	1,641,314		1,829,389
Electric And Power, Contr Expend	16,320,261	EE84104	15,462,563
TOTAL Electric And Power	16,320,261		15,462,563
TOTAL Contractual Expenses	19,039,524		18,368,895
Electric And Power, Empl Bnfts	1,286,239	EE84108	1,671,568
TOTAL Electric And Power	1,286,239		1,671,568
TOTAL Employee Benefits	1,286,239		1,671,568
Debt Interest, Serial Bonds	289,449	EE97107	286,348
Other Debt, Interest	1,797	EE97897	1,562
TOTAL Interest Expense	291,246		287,910
TOTAL Expenses	22,832,963		22,859,811
TOTAL Operating Expenses	22,832,963		22,859,811

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	22,283,576	EE8021	23,705,928
Prior Period Adj -Decrease In Net Position	657,411	EE8015	
Restated Net Position - Beg of Year	21,626,165	EE8022	23,705,928
ADD - REVENUES AND OTHER SOURCES	24,912,726		22,984,543
DEDUCT - EXPENDITURES AND OTHER USES	22,832,963		22,859,811
Net Position - End of Year	23,705,928	EE8029	23,830,660

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2019	EdpCode	2020
Cash Rec'd From Providing Svcs	24,799,559	EE7111	22,825,928
Cash Payments Contr Exp	-20,639,914	EE7112	-18,337,494
Cash Payments Pers Svcs & Bnfts	-3,177,226	EE7113	-4,203,005
TOTAL Cash Flows From Operating Activities	982,419		285,428
Principal Payments Debt (capital)	-577,500	EE7132	-572,500
Interest Expense (capital)	-291,146	EE7133	-287,910
TOTAL Cash Flows From Capital And Related Financing Activities	-868,646		-860,410
Interest Income	16,071	EE7153	20,027
TOTAL Cash Flows From Investing Activities	16,071		20,027
Net Inc(dec) In Cash&cash Equiv	129,743	EE7161	-554,955
Cash&cash Equiv Beg of Year	2,859,990	EE7171	2,989,733
	2,989,733		2,434,778
Operating Income (loss)	2,388,660	EE7181	104,705
Depreciation	1,641,314	EE7182	1,829,389
Inc/dec In Assets-Other Than Cash	-1,751,146	EE7183	-3,479,522
Inc/dec In Liabilities Other Than Cash	-1,296,409	EE7184	1,830,857
TOTAL Reconciliation of Operating Income To Cash	982,419		285,428

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(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	127,445	G200	260,847
TOTAL Cash	127,445		260,847
Due From State And Federal Government		G410	27,420
TOTAL State And Federal Aid Receivables	0		27,420
Due From Other Governments	34,206	G440	34,206
TOTAL Due From Other Governments	34,206		34,206
TOTAL Assets and Deferred Outflows of Resources	161,651		322,472

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(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	4,280	G600	3,581
TOTAL Accounts Payable	4,280		3,581
Due To Other Funds	28,818	G630	145,303
TOTAL Due To Other Funds	28,818		145,303
TOTAL Liabilities	33,098		148,884
Fund Balance			
Assigned Unappropriated Fund Balance	128,553	G915	173,588
TOTAL Assigned Fund Balance	128,553		173,588
TOTAL Fund Balance	128,553		173,588
TOTAL Liabilities, Deferred Inflows And Fund Balance	161,651		322,472

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(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Rents	196,200	G2120	237,160
TOTAL Departmental Income	196,200		237,160
Sewer Serv Other Govts	34,206	G2374	34,206
TOTAL Intergovernmental Charges	34,206		34,206
Interest And Earnings	266	G2401	364
TOTAL Use of Money And Property	266		364
Fed Aid, Other Home And Comm Services Additional Description CDBG		G4989	27,420
TOTAL Federal Aid	0		27,420
TOTAL Revenues	230,672		299,149
Interfund Transfers	90	G5031	110
TOTAL Interfund Transfers	90		110
TOTAL Other Sources	90		110
TOTAL Detail Revenues And Other Sources	230,762		299,259

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(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Sanitary Sewers, Equip & Cap Outlay	25,361	G81202	1,410
Sanitary Sewers, Contr Expend	8,590	G81204	107,511
TOTAL Sanitary Sewers	33,950		108,921
TOTAL Home And Community Services	33,950		108,921
TOTAL Expenditures	33,950		108,921
Transfers, Other Funds	68,258	G99019	145,303
TOTAL Operating Transfers	68,258		145,303
TOTAL Other Uses	68,258		145,303
TOTAL Detail Expenditures And Other Uses	102,208		254,224

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		G8021	128,553
Restated Fund Balance - Beg of Year		G8022	128,553
ADD - REVENUES AND OTHER SOURCES	230,762		299,259
DEDUCT - EXPENDITURES AND OTHER USES	102,208		254,224
Fund Balance - End of Year	128,553	G8029	173,587

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(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	240,680	G1299N	377,300
Est Rev - Intergovernmental Charges	34,205	G2399N	34,205
TOTAL Estimated Revenues	274,885		411,505
TOTAL Estimated Revenues And Other Sources	274,885		411,505

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(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	5,000	G1999N	3,000
App - Home And Community Services	86,354	G8999N	252,390
TOTAL Appropriations	91,354		255,390
Other Budgetary Purposes	29,755	G962N	
App - Interfund Transfer	153,776	G9999N	156,115
TOTAL Other Uses	183,531		156,115
TOTAL Appropriations And Other Uses	274,885		411,505

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	5,454	H200	468,382
TOTAL Cash	5,454		468,382
Due From State And Federal Government	16,422	H410	
TOTAL State And Federal Aid Receivables	16,422		0
Due From Other Funds	4,696	H391	73,867
TOTAL Due From Other Funds	4,696		73,867
TOTAL Assets and Deferred Outflows of Resources	26,572		542,249

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	4,696	H600	215,422
TOTAL Accounts Payable	4,696		215,422
Bond Anticipation Notes Payable		H626	500,000
TOTAL Notes Payable	0		500,000
Due To Other Funds	16,422	H630	
TOTAL Due To Other Funds	16,422		0
TOTAL Liabilities	21,118		715,422
Fund Balance			
Assigned Unappropriated Fund Balance	5,454	H915	
TOTAL Assigned Fund Balance	5,454		0
Unassigned Fund Balance		H917	-173,173
TOTAL Unassigned Fund Balance	0		-173,173
TOTAL Fund Balance	5,454		-173,173
TOTAL Liabilities, Deferred Inflows And Fund Balance	26,572		542,249

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	5,454	H2401	290
TOTAL Use of Money And Property	5,454		290
Gifts And Donations		H2705	212,500
TOTAL Miscellaneous Local Sources	0		212,500
St Aid, Other Additional Description Records Archive Grant	62,001	H3297	46,160
St Aid, Consolidated Highway Aid	47,630	H3501	297,409
St Aid, Highway Cap Projects Additional Description Marchiselli		H3591	113,952
TOTAL State Aid	109,632		457,521
Fed Aid Other Transportation	549,433	H4589	
Fed Aid, Other Home And Comm Services Additional Description CDBG		H4989	47,175
TOTAL Federal Aid	549,433		47,175
TOTAL Revenues	664,518		717,485
Interfund Transfers	533,755	H5031	575,890
TOTAL Interfund Transfers	533,755		575,890
Serial Bonds		H5710	802,000
TOTAL Proceeds of Obligations	0		802,000
TOTAL Other Sources	533,755		1,377,890
TOTAL Detail Revenues And Other Sources	1,198,274		2,095,375

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Buildings, Equip & Cap Outlay	20,641	H16202	5,456
TOTAL Buildings	20,641		5,456
Other Gen Govt Support, Equip & Cap Outlay	62,001	H19892	46,160
TOTAL Other Gen Govt Support	62,001		46,160
TOTAL General Government Support	82,642		51,615
Police, Equip & Cap Outlay	37,278	H31202	63,262
TOTAL Police	37,278		63,262
Fire, Equip & Cap Outlay	46,922	H34102	881,634
TOTAL Fire	46,922		881,634
TOTAL Public Safety	84,200		944,896
Maint of Streets, Equip & Cap Outlay	38,850	H51102	318,632
TOTAL Maint of Streets	38,850		318,632
Perm Improve Highway, Equip & Cap Outlay	714,567	H51122	5,083
TOTAL Perm Improve Highway	714,567		5,083
Snow Removal, Equip & Cap Outlay		H51422	185,853
TOTAL Snow Removal	0		185,853
Highway, Capital Projects	1,645	H51972	
TOTAL Highway	1,645		0
Sidewalks, Equip & Cap Outlay	875	H54102	129,485
TOTAL Sidewalks	875		129,485
TOTAL Transportation	755,938		639,053
Parks, Equip & Cap Outlay	9,510	H71102	
TOTAL Parks	9,510		0
Special Rec Facility, Equip & Cap Outlay	55,802	H71802	450,989
TOTAL Special Rec Facility	55,802		450,989
Other Culture And Recreation	26,153	H79972	
TOTAL Other Culture And Recreation	26,153		0
TOTAL Culture And Recreation	91,465		450,989
Sanitary Sewers, Equip & Cap Outlay	12,518	H81202	
TOTAL Sanitary Sewers	12,518		0
Storm Sewers, Equip & Cap Outlay		H81402	47,175
TOTAL Storm Sewers	0		47,175
Refuse & Garbage, Equip & Cap Outlay	166,057	H81602	
TOTAL Refuse & Garbage	166,057		0
TOTAL Home And Community Services	178,575		47,175
TOTAL Expenditures	1,192,820		2,133,729
Transfers, Other Funds	496,481	H99019	140,272
TOTAL Operating Transfers	496,481		140,272
TOTAL Other Uses	496,481		140,272
TOTAL Detail Expenditures And Other Uses	1,689,301		2,274,001

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	457,786	H8021	5,454
Prior Period Adj -Increase In Fund Balance	43,087	H8012	
Prior Period Adj -Decrease In Fund Balance	4,393	H8015	
Restated Fund Balance - Beg of Year	496,481	H8022	5,454
ADD - REVENUES AND OTHER SOURCES	1,198,274		2,095,375
DEDUCT - EXPENDITURES AND OTHER USES	1,689,301		2,274,001
Fund Balance - End of Year	5,454	H8029	-173,173

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	702,357	K101	702,357
Buildings	2,976,842	K102	3,012,897
Machinery And Equipment	5,601,831	K104	6,253,815
Construction Work In Progress	46,794	K105	728,509
Infrastructure	47,176,113	K106	47,482,193
Accum Deprec, Buildings	-1,709,883	K112	-1,781,868
Accum Depr, Machinery & Equip	-2,390,633	K114	-2,660,218
Accum Deprec, Infrastructure	-32,812,121	K116	-33,941,604
TOTAL Fixed Assets (net)	19,591,300		19,796,081
TOTAL Assets and Deferred Outflows of Resources	19,591,300		19,796,081

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	19,591,300	K159	19,796,081
TOTAL Investments in Non-Current Government Assets	19,591,300		19,796,081
TOTAL Fund Balance	19,591,300		19,796,081
TOTAL	19,591,300		19,796,081

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(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	24,614	PN200	24,975
TOTAL Cash	24,614		24,975
TOTAL Assets and Deferred Outflows of Resources	24,614		24,975

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(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	1,321	PN600	1,101
TOTAL Accounts Payable	1,321		1,101
TOTAL Liabilities	1,321		1,101
Fund Balance			
Other Restricted Fund Balance	23,293	PN899	23,874
TOTAL Restricted Fund Balance	23,293		23,874
TOTAL Fund Balance	23,293		23,874
TOTAL Liabilities, Deferred Inflows And Fund Balance	24,614		24,975

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(PN) PERMANENT

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	525	PN2401	361
TOTAL Use of Money And Property	525		361
Unclassified (specify)	6,030	PN2770	6,380
TOTAL Miscellaneous Local Sources	6,030		6,380
TOTAL Revenues	6,555		6,741
TOTAL Detail Revenues And Other Sources	6,555		6,741

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(PN) PERMANENT

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Misc Home & Comm Serv, Cont Expend	6,030	PN89894	6,160
TOTAL Misc Home & Comm Serv	6,030		6,160
TOTAL Home And Community Services	6,030		6,160
TOTAL Expenditures	6,030		6,160
TOTAL Detail Expenditures And Other Uses	6,030		6,160

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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	22,768	PN8021	23,293
Restated Fund Balance - Beg of Year	22,768	PN8022	23,293
ADD - REVENUES AND OTHER SOURCES	6,555		6,741
DEDUCT - EXPENDITURES AND OTHER USES	6,030		6,160
Fund Balance - End of Year	23,293	PN8029	23,874

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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	22,267	TA200	19,791
TOTAL Cash	22,267		19,791
TOTAL Assets and Deferred Outflows of Resources	22,267		19,791

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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
State Retirement	6,268	TA18	4,437
Disability Insurance	1,517	TA19	805
Group Insurance	6,002	TA20	1,240
Guaranty & Bid Deposits	425	TA30	425
Joint Tax Liens	1,628	TA41	1,628
Other Funds (specify)	6,428	TA85	11,255
TOTAL Agency Liabilities	22,267		19,791
TOTAL Liabilities	22,267		19,791
TOTAL Liabilities, Deferred Inflows And Fund Balance	22,267		19,791

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	120,562	TE200	125,632
TOTAL Cash	120,562		125,632
Miscellaneous Current Assets	150	TE489	
TOTAL Other	150		0
TOTAL Assets and Deferred Outflows of Resources	120,712		125,632

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	2,220	TE600	2,150
TOTAL Accounts Payable	2,220		2,150
TOTAL Liabilities	2,220		2,150
Fund Balance			
Net Assets-Restricted For Other Purposes	19,000	TE923	19,000
Net Assets-Unrestricted (Deficit)	99,492	TE924	104,482
TOTAL Assigned Fund Balance	118,492		123,482
TOTAL Fund Balance	118,492		123,482
TOTAL Liabilities, Deferred Inflows And Fund Balance	120,712		125,632

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	653	TE2401	521
TOTAL Use of Money And Property	653		521
Other Revenue	7,360	TE2770	16,620
TOTAL Miscellaneous Local Sources	7,360		16,620
TOTAL Revenues	8,013		17,141
TOTAL Detail Revenues And Other Sources	8,013		17,141

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Misc Home & Comm Serv, Cont Expend	11,165	TE89894	12,151
TOTAL Misc Home & Comm Serv	11,165		12,151
TOTAL Home And Community Services	11,165		12,151
TOTAL Expenditures	11,165		12,151
TOTAL Detail Expenditures And Other Uses	11,165		12,151

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(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	121,644	TE8021	118,492
Restated Fund Balance - Beg of Year	121,644	TE8022	118,492
ADD - REVENUES AND OTHER SOURCES	8,013		17,141
DEDUCT - EXPENDITURES AND OTHER USES	11,165		12,151
Fund Balance - End of Year	118,492	TE8029	123,482

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Balance Sheet

Code Description	2019	EdpCode	2020
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Balance Sheet

Code Description	2019	EdpCode	2020
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(V) DEBT SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	7	V2401	4
TOTAL Use of Money And Property	7		4
TOTAL Revenues	7		4
Interfund Transfers	238,717	V5031	309,568
TOTAL Interfund Transfers	238,717		309,568
TOTAL Other Sources	238,717		309,568
TOTAL Detail Revenues And Other Sources	238,724		309,572

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(V) DEBT SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Principal, Serial Bonds	200,000	V97106	257,000
TOTAL Debt Principal	200,000		257,000
Debt Interest, Serial Bonds	38,724	V97107	52,572
TOTAL Debt Interest	38,724		52,572
TOTAL Expenditures	238,724		309,572
TOTAL Detail Expenditures And Other Uses	238,724		309,572

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(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	238,724		309,572
DEDUCT - EXPENDITURES AND OTHER USES	238,724		309,572
Fund Balance - End of Year		V8029	

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	5,544,715	W129	8,390,173
TOTAL Provision To Be Made In Future Budgets	5,544,715		8,390,173
TOTAL Assets and Deferred Outflows of Resources	5,544,715		8,390,173

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	814,308	W638	2,990,816
Total OPEB Liability	3,237,904	W683	3,331,701
Compensated Absences	27,503	W687	57,656
TOTAL Other Liabilities	4,079,715		6,380,173
Bonds Payable	1,465,000	W628	2,010,000
TOTAL Bond And Long Term Liabilities	1,465,000		2,010,000
TOTAL Liabilities	5,544,715		8,390,173
TOTAL Liabilities	5,544,715		8,390,173

VILLAGE OF Fairport
Statement of Indebtedness
For the Fiscal Year Ending 2020

9/28/2020

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
2020	BAN N	Waterfront Improvement SW Bank			05/20/2020	05/20/2021	1.39%		\$500,000	\$0	\$0		\$0		\$500,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000
2011	BOND N	Capital Improvement and equipm			05/18/2011	05/15/2030	4.05%		\$3,935,000	\$2,140,000	\$200,000	\$0	\$0		\$1,940,000
2012	BOND N	Fire Truck		Y	09/28/2011	05/15/2030	2.91%		\$688,000	\$410,000	\$35,000	\$0	\$0		\$375,000
2018	BOND N	Upgrade Electric Substation		Y	05/18/2018	05/15/2046	3.44%		\$5,850,000	\$5,685,000	\$160,000	\$0	\$0		\$5,525,000
2020	BOND N	Portable Radios and SCBA Equip			06/05/2019	05/15/2034	2.65%		\$802,000	\$0	\$57,000		\$0		\$745,000
2012	BOND N	2002&2003 Refunding			12/29/2011	11/15/2022	2.002%		\$3,878,750	\$1,042,250	\$282,500	\$0	\$0		\$759,750
2017	BOND N	DPW Building Refunded			05/17/2017	05/07/2027	2.00%		\$1,055,000	\$850,000	\$95,000	\$0	\$0		\$755,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$802,000	\$10,127,250	\$829,500	\$0	\$0	\$0	\$10,099,750
2015	OTHR N	Electric Vehicle Program			07/31/2014	07/31/2020	0.00%		\$270,694	\$7,520	\$7,520	\$0	\$0		\$0
2019	OTHR N	Electric Vehicle Program			12/10/2018	02/28/2022	0.00%		\$269,300	\$246,858	\$89,767	\$0	\$0		\$157,092
2020	OTHR N	Electric Vehicle Program			05/15/2020	09/30/2023	0.00%		\$304,882	\$0			\$0		\$304,882
2017	OTHR N	ELECTRIC VEHICLE			05/02/2017	06/30/2020	0.00%		\$257,578	\$135,944	\$85,859	\$0	\$0		\$50,085
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$304,882	\$390,322	\$183,145	\$0	\$0	\$0	\$512,058
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$1,606,882	\$10,517,572	\$1,012,645	\$0	\$0	\$0	\$11,111,808

VILLAGE OF Fairport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$902.50
Demand Deposits	9Z2011	\$4,480,385.11
Time Deposits	9Z2021	\$5,279,775.75
Total		\$9,761,063.36
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$734,261.96
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$9,356,092.96
Total		\$10,090,354.92
 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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5307	\$0	\$0	\$0	\$0
*****-8372	\$482	\$0	\$481	\$1
*****-5420	\$1,530,715	\$0	\$0	\$1,530,715
*****-5705	\$7,656	\$0	\$0	\$7,656
*****-0547	\$19,791	\$0	\$0	\$19,791
*****-5439	\$468,382	\$0	\$0	\$468,382
*****-5005	\$27,091	\$0	\$0	\$27,091
*****-2199	\$125,632	\$0	\$0	\$125,632
*****-0001	\$1,861,714	\$0	\$0	\$1,861,714
*****-0004	\$1,340,944	\$0	\$0	\$1,340,944
*****-0005	\$618,523	\$0	\$0	\$618,523
*****-0006	\$98,650	\$0	\$0	\$98,650
*****-1577	\$3,465	\$0	\$3,465	\$0
*****-1551	\$2,453,360	\$205,944	\$224,526	\$2,434,778
*****-4229	\$78,074	\$0	\$5,622	\$72,452
*****-7002	\$167,309	\$0	\$0	\$167,309
*****-7003	\$958,374	\$0	\$0	\$958,374
	Total Adjusted Bank Balance			\$9,732,011
	Petty Cash			\$902.50
	Adjustments			\$0.00
	Total Cash		9ZCASH *	\$9,732,914
	Total Cash Balance All Funds		9ZCASHB *	\$9,732,914
	* Must be equal			

VILLAGE OF Fairport
Local Government Questionnaire
For the Fiscal Year Ending 2020

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

VILLAGE OF Fairport
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:		70			
Total Part Time Employees:		23			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$558,957.15	56	15	
90158	Police and Fire Retirement	\$189,961.48	9		
90258	Local Pension Fund				
90308	Social Security	\$371,218.15	70	23	
90408	Worker's Compensation Insurance	\$244,914.99	70	23	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$9,825.48			
90608	Hospital and Medical (Dental) Insurance	\$1,086,118.60	62		13
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,873.27	31	14	
Total		\$2,462,869.12			
Computed Total From Financial Section (comparative purposes only)		\$3,079,148.94			

VILLAGE OF Fairport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$35,317	16,705	gallons	
Diesel Fuel	\$48,196	21,119	gallons	
Fuel Oil	\$4,118	663	gallons	
Natural Gas	\$16,044	3,058	cubic feet	DTH
Electricity	\$203,620	1,549,815	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Megan C. Anderson, 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 05/31/2020, 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 05/31/2020 and filed by means of electronic data transmission.

Name of Report Preparer if
different than Chief Fiscal Officer

Megan C. Anderson
Name

(585) 421-3202
Telephone Number

Clerk-Treasurer
Title

31 S. Main Street Fairport, NY 14450
Official Address

09/28/2020
Date of Certification

(585) 421-3202
Official Telephone Number

VILLAGE OF Fairport
Financial Comments
For the Fiscal Year Ending 2020

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8015 Adjustment due to audit entries related to deferred inflows and deferred outflows related to GASB 75 OPEB Liability.