

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 05/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1,276,791	A200	1,656,541
Cash In Time Deposits	1,596,428	A201	1,014,840
Petty Cash	125	A210	125
Departmental Cash	178	A215	178
TOTAL Cash	2,873,521		2,671,683
Accounts Receivable	41,785	A380	12,079
TOTAL Other Receivables (net)	41,785		12,079
Due From Other Funds	191,454	A391	439,733
TOTAL Due From Other Funds	191,454		439,733
Due From Other Governments	229,179	A440	332,774
TOTAL Due From Other Governments	229,179		332,774
Prepaid Expenses	122,876	A480	122,176
TOTAL Prepaid Expenses	122,876		122,176
Cash Special Reserves	2,326,253	A230	3,006,138
TOTAL Restricted Assets	2,326,253		3,006,138
TOTAL Assets and Deferred Outflows of Resources	5,785,069		6,584,585

VILLAGE OF Fairport
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	100,295	A600	57,319
TOTAL Accounts Payable	100,295		57,319
Accrued Liabilities	76,533	A601	95,679
TOTAL Accrued Liabilities	76,533		95,679
Due To Other Funds	117,564	A630	238,377
TOTAL Due To Other Funds	117,564		238,377
Due To Employees' Retirement System	71,208	A637	85,047
TOTAL Due To Other Governments	71,208		85,047
TOTAL Liabilities	365,600		476,422
Deferred Inflows of Resources			
Deferred Inflow of Resources	522	A691	508
TOTAL Deferred Inflows of Resources	522		508
TOTAL Deferred Inflows of Resources	522		508
Fund Balance			
Not in Spendable Form	122,876	A806	122,176
TOTAL Nonspendable Fund Balance	122,876		122,176
Workers' Compensation Reserve	211,147	A814	211,359
Insurance Reserve	29,899	A863	29,929
Capital Reserve	1,992,250	A878	2,732,002
Other Restricted Fund Balance	27,091	A899	20,059
TOTAL Restricted Fund Balance	2,260,386		2,993,348
Assigned Appropriated Fund Balance	237,000	A914	253,395
Assigned Unappropriated Fund Balance	104,889	A915	26,170
TOTAL Assigned Fund Balance	341,889		279,565
Unassigned Fund Balance	2,693,795	A917	2,712,566
TOTAL Unassigned Fund Balance	2,693,795		2,712,566
TOTAL Fund Balance	5,418,946		6,107,655
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,785,069		6,584,585

VILLAGE OF Fairport
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	2,919,646	A1001	3,116,881
Special Assessments	3,893	A1030	7,037
TOTAL Real Property Taxes	2,923,539		3,123,918
Other Payments In Lieu of Taxes	104,865	A1081	147,393
Interest & Penalties On Real Prop Taxes	15,766	A1090	11,175
TOTAL Real Property Tax Items	120,631		158,568
Non Prop Tax Dist By County	1,661,442	A1120	1,733,901
Utilities Gross Receipts Tax	28,260	A1130	18,083
Franchises	66,810	A1170	63,991
TOTAL Non Property Tax Items	1,756,512		1,815,974
Treasurer Fees	3,446	A1230	3,200
Safety Inspection Fees	3,150	A1560	3,288
Other Public Safety Departmental Income	26	A1589	29
Public Works Charges	2,230	A1710	
Park And Recreational Charges	420	A2001	100
Special Recreational Facility Charges	30,037	A2025	22,680
Other Culture & Recreation Income	11,063	A2089	13,230
Zoning Fees	990	A2110	1,090
Planning Board Fees	36,270	A2115	17,203
Refuse & Garbage Charges	41,230	A2130	43,250
TOTAL Departmental Income	128,861		104,069
Fire Protection Services Other Govts	810,850	A2262	798,502
Sewer Serv Other Govts	4,415	A2374	2,514
TOTAL Intergovernmental Charges	815,265		801,016
Interest And Earnings	51,500	A2401	3,827
Rental of Real Property	190,417	A2410	170,347
TOTAL Use of Money And Property	241,917		174,174
Business & Occupational License	300	A2501	
Public Safety Permits	170	A2550	280
Building And Alteration Permits	42,931	A2555	25,707
Permits, Other	13,161	A2590	2,233
TOTAL Licenses And Permits	56,562		28,220
Fines And Forfeited Bail	26,455	A2610	14,973
TOTAL Fines And Forfeitures	26,455		14,973
Sales of Scrap & Excess Materials	30	A2650	
Sales of Refuse For Recycling	2,618	A2651	3,847
Sales of Equipment	21,690	A2665	62,081
Insurance Recoveries	3,794	A2680	
Other Compensation For Loss	300	A2690	
TOTAL Sale of Property And Compensation For Loss	28,432		65,928
Refunds of Prior Year's Expenditures	257,955	A2701	75,479
Gifts And Donations	10,500	A2705	4,392
AIM Related Payments	140,035	A2750	140,035
Unclassified (specify)	10,025	A2770	-1,169
TOTAL Miscellaneous Local Sources	418,515		218,736

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interfund Revenues	146,623	A2801	109,295
TOTAL Interfund Revenues	146,623		109,295
St Aid, Mortgage Tax	69,296	A3005	82,133
St Aid - Other (specify)	7,562	A3089	
St Aid, Other Public Safety	4,306	A3389	487
TOTAL State Aid	81,164		82,621
Federal Aid Other Health Additional Description CARES Act Distribution from Monroe County		A4489	181,734
TOTAL Federal Aid	0		181,734
TOTAL Revenues	6,744,475		6,879,226
Interfund Transfers	285,576	A5031	162,466
TOTAL Interfund Transfers	285,576		162,466
TOTAL Other Sources	285,576		162,466
TOTAL Detail Revenues And Other Sources	7,030,050		7,041,693

VILLAGE OF Fairport
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	40,373	A10101	41,678
Legislative Board, Contr Expend	25,482	A10104	53,144
TOTAL Legislative Board	65,855		94,822
Municipal Court, Pers Serv	53,932	A11101	55,748
Municipal Court, Equip & Cap Outlay	6,797	A11102	
Municipal Court, Contr Expend	5,532	A11104	1,767
TOTAL Municipal Court	66,260		57,514
Mayor, Pers Serv	15,904	A12101	16,372
Mayor, Equip & Cap Outlay		A12102	
Mayor, Contr Expend	2,828	A12104	1,339
TOTAL Mayor	18,731		17,711
Municipal Exec, Pers Serv	124,431	A12301	129,718
Municipal Exec, Equip & Cap Outlay		A12302	
Municipal Exec, Contr Expend	6,259	A12304	2,589
TOTAL Municipal Exec	130,690		132,307
Treasurer, Pers Serv	199,939	A13251	179,542
Treasurer, Equip & Cap Outlay		A13252	
Treasurer, Contr Expend	30,969	A13254	15,540
TOTAL Treasurer	230,908		195,082
Law, Contr Expend	22,448	A14204	23,742
TOTAL Law	22,448		23,742
Personnel, Contr Expend	12,264	A14304	11,157
TOTAL Personnel	12,264		11,157
Engineer, Contr Expend	8,800	A14404	2,975
TOTAL Engineer	8,800		2,975
Operation of Plant Pers Serv		A16201	
Operation of Plant Equip & Cap Outlay		A16202	
Operation of Plant Contr Expend	19,789	A16204	17,719
TOTAL Operation of Plant Contr Expend	19,789		17,719
Central Garage Pers Serv		A16401	
Central Garage Equip & Cap Outlay		A16402	1,908
Central Garage Contr Expend	182,644	A16404	190,344
TOTAL Central Garage Contr Expend	182,644		192,252
Central Comm System Contr Expend	11,928	A16504	
TOTAL Central Comm System Contr Expend	11,928		0
Central Data Process & Cap Outlay	6,381	A16802	31,653
Central Data Process, Contr Expend	112,027	A16804	110,276
TOTAL Central Data Process	118,408		141,929
Unallocated Insurance, Contr Expend	68,584	A19104	74,541
TOTAL Unallocated Insurance	68,584		74,541
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	2,770	A19504	2,546
TOTAL Taxes & Assess On Munic Prop	2,770		2,546

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other General Govt Support, Contract Exp	119	A19894	
TOTAL Other General Govt Support	119		0
TOTAL General Government Support	963,743		967,843
Police, Pers Serv	1,125,544	A31201	1,145,460
Police, Equip & Cap Outlay	3,138	A31202	2,640
Police, Contr Expend	51,219	A31204	49,513
TOTAL Police	1,179,900		1,197,613
Fire, Pers Serv	67,006	A34101	70,275
Fire, Equip & Cap Outlay	32,990	A34102	49,054
Fire, Contr Expend	103,873	A34104	84,714
TOTAL Fire	203,869		204,043
Control of Animals, Contr Expend	100	A35104	
TOTAL Control of Animals	100		0
Safety Inspection, Pers Serv	96,658	A36201	104,425
Safety Inspection, Equip & Cap Outlay		A36202	499
Safety Inspection, Contr Expend	17,281	A36204	5,238
TOTAL Safety Inspection	113,939		110,162
TOTAL Public Safety	1,497,809		1,511,818
Street Admin, Pers Serv	810,886	A50101	804,074
Street Admin, Equip & Cap Outlay		A50102	
Street Admin, Contr Expend	43,390	A50104	32,444
TOTAL Street Admin	854,276		836,518
Maint of Streets, Pers Serv	6,145	A51101	2,769
Maint of Streets, Equip & Cap Outlay		A51102	899
Maint of Streets, Contr Expend	87,615	A51104	37,212
TOTAL Maint of Streets	93,761		40,881
Snow Removal, Pers Serv	30,213	A51421	26,865
Snow Removal, Contr Expend	37,443	A51424	34,836
TOTAL Snow Removal	67,656		61,700
Street Lighting, Contr Expend	188,127	A51824	191,274
TOTAL Street Lighting	188,127		191,274
Sidewalks, Pers Serv		A54101	
Sidewalks, Contr Expend	49	A54104	
TOTAL Sidewalks	49		0
Off-Street Parking, Pers Serv		A56501	
Off-Street Parking, Contr Expend	3,152	A56504	789
TOTAL Off-Street Parking	3,152		789
TOTAL Transportation	1,207,021		1,131,161
Publicity, Equip & Cap Outlay	21,505	A64102	
Publicity, Contr Expend	36,986	A64104	11,216
TOTAL Publicity	58,491		11,216
Programs For Aging, Contr Expend	1,750	A67724	
TOTAL Programs For Aging	1,750		0

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Eco & Dev, Contr Expend	11,000	A69894	11,917
TOTAL Other Eco & Dev	11,000		11,917
TOTAL Economic Assistance And Opportunity	71,241		23,133
Parks, Equip & Cap Outlay	370	A71102	
Parks, Contr Expend	770	A71104	10,882
TOTAL Parks	1,140		10,882
Playgr & Rec Centers, Pers Serv		A71401	
Playgr & Rec Centers, Contr Expend	12,673	A71404	3,665
TOTAL Playgr & Rec Centers	12,673		3,665
Special Rec Facility, Pers Serv	10,548	A71801	14,180
Special Rec Facility, Equip & Cap Outlay		A71802	20,193
Special Rec Facility, Contr Expend	7,588	A71804	8,225
TOTAL Special Rec Facility	18,136		42,598
Museum - Art Gallery, Contr Expend	347	A74504	85
TOTAL Museum - Art Gallery	347		85
Celebrations, Pers Serv	1,739	A75501	
Celebrations, Contr Expend	1,148	A75504	441
TOTAL Celebrations	2,887		441
TOTAL Culture And Recreation	35,184		57,670
Zoning, Pers Serv	20,796	A80101	22,932
Zoning, Equip & Cap Outlay		A80102	
Zoning, Contr Expend	15,892	A80104	4,086
TOTAL Zoning	36,688		27,018
Planning, Pers Serv	21,982	A80201	23,532
Planning, Equip & Cap Outlay		A80202	370
Planning, Contr Expend	40,475	A80204	16,532
TOTAL Planning	62,457		40,434
Research, Pers Serv	7,548	A80301	7,644
Research, Equip & Cap Outlay		A80302	
Research, Contr Expend	8,663	A80304	1,929
TOTAL Research	16,210		9,573
Sanitary Sewers, Pers Serv	26,660	A81201	28,708
Sanitary Sewers, Contr Expend		A81204	
TOTAL Sanitary Sewers	26,660		28,708
Refuse & Garbage, Pers Serv	1,866	A81601	5,055
Refuse & Garbage, Contr Expend	129,260	A81604	142,682
TOTAL Refuse & Garbage	131,126		147,737
Street Cleaning, Pers Serv		A81701	
Street Cleaning, Contr Expend	792	A81704	930
TOTAL Street Cleaning	792		930
Comm Beautification, Pers Serv	1,484	A85101	59
Comm Beautification, Contr Expend	1,558	A85104	1,370
TOTAL Comm Beautification	3,042		1,429
Drainage, Pers Serv		A85401	
Drainage, Equip & Cap Outlay		A85402	

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Drainage, Contr Expend	22,593	A85404	32,307
TOTAL Drainage	22,593		32,307
Shade Tree, Pers Serv		A85601	
Shade Tree, Equip & Cap Outlay		A85602	
Shade Tree, Contr Expend	18,553	A85604	119,698
TOTAL Shade Tree	18,553		119,698
Misc Home & Comm Serv, Pers Serv	4,977	A89891	6,127
Misc Home & Comm Serv, Contr Expend	1,654	A89894	5,854
TOTAL Misc Home & Comm Serv	6,631		11,981
TOTAL Home And Community Services	324,752		419,815
State Retirement System	221,556	A90108	214,332
Police & Firemen Retirement, Empl Bnfts	189,961	A90158	213,820
Social Security, Employer Cont	197,791	A90308	199,527
Worker's Compensation, Empl Bnfts	244,392	A90408	210,145
Unemployment Insurance, Empl Bnfts		A90508	1,798
Disability Insurance, Empl Bnfts	9,825	A90558	10,961
Hospital & Medical (dental) Ins, Empl Bnft	542,182	A90608	523,769
Other Employee Benefits (spec)	1,873	A90898	408
TOTAL Employee Benefits	1,407,581		1,374,761
TOTAL Expenditures	5,507,332		5,486,201
Transfers, Other Funds	885,568	A99019	866,783
TOTAL Operating Transfers	885,568		866,783
TOTAL Other Uses	885,568		866,783
TOTAL Detail Expenditures And Other Uses	6,392,900		6,352,984

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,781,796	A8021	5,418,946
Restated Fund Balance - Beg of Year	4,781,796	A8022	5,418,946
ADD - REVENUES AND OTHER SOURCES	7,030,050		7,041,693
DEDUCT - EXPENDITURES AND OTHER USES	6,392,900		6,352,984
Fund Balance - End of Year	5,418,946	A8029	6,107,655

VILLAGE OF Fairport
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	3,116,881	A1049N	3,051,635
Est Rev - Real Property Tax Items	147,824	A1099N	222,857
Est Rev - Non Property Tax Items	1,587,966	A1199N	1,746,277
Est Rev - Departmental Income	146,425	A1299N	139,275
Est Rev - Intergovernmental Charges	814,764	A2399N	733,719
Est Rev - Use of Money And Property	222,751	A2499N	192,881
Est Rev - Licenses And Permits	37,600	A2599N	36,100
Est Rev - Fines And Forfeitures	31,500	A2649N	14,000
Est Rev - Sale of Prop And Comp For Loss	0	A2699N	
Est Rev - Miscellaneous Local Sources	240,535	A2799N	212,528
Est Rev - Interfund Revenues	116,455	A2801N	120,625
Est Rev - State Aid	54,000	A3099N	53,300
TOTAL Estimated Revenues	6,516,701		6,523,197
Estimated - Interfund Transfer	155,193	A5031N	155,400
Appropriated Fund Balance	237,000	A599N	253,395
TOTAL Estimated Other Sources	392,193		408,795
TOTAL Estimated Revenues And Other Sources	6,908,894		6,931,992

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	1,035,191	A1999N	1,041,576
App - Public Safety	1,577,512	A3999N	1,582,782
App - Transportation	1,268,856	A5999N	1,315,610
App - Economic Assistance And Opportunity	17,850	A6999N	12,450
App - Culture And Recreation	43,534	A7999N	43,159
App - Home And Community Services	393,978	A8999N	470,731
App - Employee Benefits	1,608,880	A9199N	1,506,184
TOTAL Appropriations	5,945,801		5,972,492
App - Interfund Transfer	963,093	A9999N	959,500
TOTAL Other Uses	963,093		959,500
TOTAL Appropriations And Other Uses	6,908,894		6,931,992

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2020	EdpCode	2021
Assets			
Cash	2,434,778	EE200	2,732,971
Petty Cash	600	EE210	600
TOTAL Cash	2,435,378		2,733,571
Accounts Receivable	1,022,502	EE380	1,155,735
Allowance For Receivables (credit)	-15,564	EE389	-15,739
TOTAL Other Receivables (net)	1,006,939		1,139,996
Due From Other Funds	43,697	EE391	44,410
TOTAL Due From Other Funds	43,697		44,410
Inventory Of Materials And Supplies	976,736	EE445	1,175,591
TOTAL Inventories	976,736		1,175,591
Prepaid Expenses	518,770	EE480	574,667
TOTAL Prepaid Expenses	518,770		574,667
Cash Special Reserves	958,374	EE230	989,193
Cash, Customers Deposits	239,761	EE235	223,777
TOTAL Restricted Assets	1,198,135		1,212,971
Land	600,069	EE101	600,069
Buildings	5,593,337	EE102	5,625,173
Improvements Other Than Buildings	48,987,255	EE103	50,205,852
Construction Work In Progress	205,623	EE105	250,096
Accum Depr, Imp Other Than Bld	-25,182,164	EE113	-26,833,359
TOTAL Fixed Assets (net)	30,204,121		29,847,831
Deferred Outflow of Resources	647,476	EE495	422,936
Deferred Outflows of Resources - Pensions	1,664,666	EE496	1,953,817
TOTAL Deferred Outflows of Resources	2,312,142		2,376,753
TOTAL Assets and Deferred Outflows of Resources	38,695,919		39,105,789

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	1,251,751	EE600	1,253,411
TOTAL Accounts Payable	1,251,751		1,253,411
Accrued Liabilities	69,190	EE601	190,479
Accrued Interest Payable	2,420	EE651	1,781
TOTAL Accrued Liabilities	71,610		192,260
Customers' Deposits	237,341	EE615	221,996
TOTAL Other Deposits	237,341		221,996
Net Pension Liability -Proportionate Share	2,718,337	EE638	9,782
Total OPEB Liability	1,614,341	EE683	1,604,713
Compensated Absences	24,890	EE687	37,702
Other Liabilities		EE688	189,995
Other Long Term Debt	512,058	EE689	287,518
TOTAL Other Liabilities	4,869,626		2,129,710
Due To Other Funds	46,151	EE630	47,347
TOTAL Due To Other Funds	46,151		47,347
Due To Other Governments	23,337	EE631	27,738
Due To Employees' Retirement System	70,953	EE637	69,906
TOTAL Due To Other Governments	94,290		97,644
Bonds Payable	8,089,750	EE628	7,392,250
TOTAL Bond And Long Term Liabilities	8,089,750		7,392,250
TOTAL Liabilities	14,660,519		11,334,618
Deferred Inflows of Resources			
Deferred Inflow of Resources	133,907	EE691	133,907
Deferred Inflows of Resources - Pensions	70,833	EE697	2,901,918
TOTAL Deferred Inflows of Resources	204,740		3,035,825
TOTAL Deferred Inflows of Resources	204,740		3,035,825
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	21,590,764	EE920	22,048,064
Net Assets-Unrestricted (deficit)	2,239,895	EE924	2,687,283
TOTAL Net Position	23,830,659		24,735,346
TOTAL Fund Balance	23,830,659		24,735,346
TOTAL Liabilities, Deferred Inflows And Fund Balance	38,695,919		39,105,789

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sale of Electric Power	22,644,315	EE2150	24,225,378
Interfund Revenues	188,544	EE2801	196,241
TOTAL Charges For Services Within Locality	22,832,859		24,421,619
Interest And Earnings	20,027	EE2401	1,197
Rental of Real Property	51,221	EE2410	63,938
TOTAL Use of Money And Property	71,248		65,135
Unclassified (specify)	80,436	EE2770	64,347
TOTAL Other	80,436		64,347
TOTAL Revenues	22,984,543		24,551,102
TOTAL Operating Revenue	22,984,543		24,551,102

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2020	EdpCode	2021
Expenses			
Electric And Power, Pers Serv	2,531,438	EE84101	3,059,979
TOTAL Electric And Power	2,531,438		3,059,979
TOTAL Personal Services	2,531,438		3,059,979
Taxes & Assess On Munic Prop, Contr Expend	716,446	EE19504	807,088
TOTAL Taxes & Assess On Munic Prop	716,446		807,088
Payments In Lieu of Taxes, Contr Exp	76,666	EE19554	81,607
TOTAL Payments In Lieu of Taxes	76,666		81,607
Other General Govt Support, Contract Exp	283,831	EE19894	278,166
TOTAL Other General Govt Support	283,831		278,166
Depreciation	1,829,389	EE19944	1,868,164
TOTAL Depreciation	1,829,389		1,868,164
Electric And Power, Contr Expend	15,462,563	EE84104	16,381,051
TOTAL Electric And Power	15,462,563		16,381,051
TOTAL Contractual Expenses	18,368,895		19,416,076
Electric And Power, Empl Bnfts	1,671,568	EE84108	924,780
TOTAL Electric And Power	1,671,568		924,780
TOTAL Employee Benefits	1,671,568		924,780
Debt Interest, Serial Bonds	286,348	EE97107	245,580
Other Debt, Interest	1,562	EE97897	
TOTAL Interest Expense	287,910		245,580
TOTAL Expenses	22,859,811		23,646,415
TOTAL Operating Expenses	22,859,811		23,646,415

VILLAGE OF Fairport
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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Net Position - Beginning of Year	23,705,928	EE8021	23,830,659
Prior Period Adj -Decrease In Net Position		EE8015	
Restated Net Position - Beg of Year	23,705,928	EE8022	23,830,659
ADD - REVENUES AND OTHER SOURCES	22,984,543		24,551,102
DEDUCT - EXPENDITURES AND OTHER USES	22,859,811		23,646,415
Net Position - End of Year	23,830,659	EE8029	24,735,346

VILLAGE OF Fairport
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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2020	EdpCode	2021
Cash Rec'd From Providing Svcs	22,825,928	EE7111	24,416,135
Cash Payments Contr Exp	-18,337,494	EE7112	-16,454,020
Cash Payments Pers Svcs & Bnfts	-4,203,005	EE7113	-6,722,039
TOTAL Cash Flows From Operating Activities	285,428		1,240,076
Principal Payments Debt (capital)	-572,500	EE7132	-697,500
Interest Expense (capital)	-287,910	EE7133	-245,580
TOTAL Cash Flows From Capital And Related Financing Activities	-860,410		-943,080
Interest Income	20,027	EE7153	1,197
TOTAL Cash Flows From Investing Activities	20,027		1,197
Net Inc(dec) In Cash&cash Equiv	-554,955	EE7161	298,196
Cash&cash Equiv Beg of Year	2,989,733	EE7171	2,434,778
	2,434,778		2,732,974
Operating Income (loss)	104,705	EE7181	-1,833,790
Depreciation	1,829,389	EE7182	1,868,164
Inc/dec In Assets-Other Than Cash	-3,479,522	EE7183	-1,732,651
Inc/dec In Liabilities Other Than Cash	1,830,857	EE7184	2,938,353
TOTAL Reconciliation of Operating Income To Cash	285,428		1,240,076

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(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	260,847	G200	508,526
TOTAL Cash	260,847		508,526
Due From State And Federal Government	27,420	G410	
TOTAL State And Federal Aid Receivables	27,420		0
Due From Other Governments	34,206	G440	
TOTAL Due From Other Governments	34,206		0
TOTAL Assets and Deferred Outflows of Resources	322,472		508,526

VILLAGE OF Fairport
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(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	3,581	G600	7,298
TOTAL Accounts Payable	3,581		7,298
Due To Other Funds	145,303	G630	162,466
TOTAL Due To Other Funds	145,303		162,466
TOTAL Liabilities	148,884		169,764
Fund Balance			
Assigned Unappropriated Fund Balance	173,588	G915	338,761
TOTAL Assigned Fund Balance	173,588		338,761
TOTAL Fund Balance	173,588		338,761
TOTAL Liabilities, Deferred Inflows And Fund Balance	322,472		508,526

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sewer Rents	237,160	G2120	378,525
TOTAL Departmental Income	237,160		378,525
Sewer Serv Other Govts	34,206	G2374	34,206
TOTAL Intergovernmental Charges	34,206		34,206
Interest And Earnings	364	G2401	
TOTAL Use of Money And Property	364		0
Fed Aid Other Home and Community Services	27,420	G4989	
TOTAL Federal Aid	27,420		0
TOTAL Revenues	299,149		412,731
Interfund Transfers	110	G5031	
TOTAL Interfund Transfers	110		0
TOTAL Other Sources	110		0
TOTAL Detail Revenues And Other Sources	299,259		412,731

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Sanitary Sewers, Equip & Cap Outlay	1,410	G81202	22,001
Sanitary Sewers, Contr Expend	107,511	G81204	63,090
TOTAL Sanitary Sewers	108,921		85,091
TOTAL Home And Community Services	108,921		85,091
TOTAL Expenditures	108,921		85,091
Transfers, Other Funds	145,303	G99019	162,466
TOTAL Operating Transfers	145,303		162,466
TOTAL Other Uses	145,303		162,466
TOTAL Detail Expenditures And Other Uses	254,224		247,558

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	128,553	G8021	173,588
Restated Fund Balance - Beg of Year	128,553	G8022	173,588
ADD - REVENUES AND OTHER SOURCES	299,259		412,731
DEDUCT - EXPENDITURES AND OTHER USES	254,224		247,558
Fund Balance - End of Year	173,588	G8029	338,761

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	377,300	G1299N	378,350
Est Rev - Intergovernmental Charges	34,205	G2399N	34,205
TOTAL Estimated Revenues	411,505		412,555
TOTAL Estimated Revenues And Other Sources	411,505		412,555

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	3,000	G1999N	1,000
App - Home And Community Services	252,390	G8999N	213,972
TOTAL Appropriations	255,390		214,972
App - Interfund Transfer	156,115	G9999N	197,583
TOTAL Other Uses	156,115		197,583
TOTAL Appropriations And Other Uses	411,505		412,555

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	468,382	H200	8,809
TOTAL Cash	468,382		8,809
Due From State And Federal Government		H410	229,927
TOTAL State And Federal Aid Receivables	0		229,927
Due From Other Funds	73,867	H391	193,974
TOTAL Due From Other Funds	73,867		193,974
TOTAL Assets and Deferred Outflows of Resources	542,249		432,711

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	215,422	H600	203,345
TOTAL Accounts Payable	215,422		203,345
Bond Anticipation Notes Payable	500,000	H626	
TOTAL Notes Payable	500,000		0
Due To Other Funds		H630	229,927
TOTAL Due To Other Funds	0		229,927
TOTAL Liabilities	715,422		433,272
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-173,173	H917	-561
TOTAL Unassigned Fund Balance	-173,173		-561
TOTAL Fund Balance	-173,173		-561
TOTAL Liabilities, Deferred Inflows And Fund Balance	542,249		432,711

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Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	290	H2401	
TOTAL Use of Money And Property	290		0
Gifts And Donations	212,500	H2705	360,000
TOTAL Miscellaneous Local Sources	212,500		360,000
St Aid, Other	46,160	H3297	
St Aid, Consolidated Highway Aid	297,409	H3501	135,031
St Aid, Highway Cap Projects	113,952	H3591	
St Aid, Culture & Rec-Capital Proj		H3897	379,927
TOTAL State Aid	457,521		514,959
Fed Aid Other Home and Community Services	47,175	H4989	
TOTAL Federal Aid	47,175		0
TOTAL Revenues	717,485		874,959
Interfund Transfers	575,890	H5031	552,280
TOTAL Interfund Transfers	575,890		552,280
Serial Bonds	802,000	H5710	565,000
TOTAL Proceeds of Obligations	802,000		565,000
TOTAL Other Sources	1,377,890		1,117,280
TOTAL Detail Revenues And Other Sources	2,095,375		1,992,239

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Buildings, Equip & Cap Outlay	5,456	H16202	16,010
TOTAL Buildings	5,456		16,010
Other General Govt Support, Equip&Cap Out	46,160	H19892	
TOTAL Other General Govt Support	46,160		0
TOTAL General Government Support	51,615		16,010
Police, Equip & Cap Outlay	63,262	H31202	41,263
TOTAL Police	63,262		41,263
Fire, Equip & Cap Outlay	881,634	H34102	47,372
TOTAL Fire	881,634		47,372
TOTAL Public Safety	944,896		88,635
Street Admin, Equip & Cap Outlay		H50102	251,368
TOTAL Street Admin	0		251,368
Maint of Streets, Equip & Cap Outlay	318,632	H51102	89,253
TOTAL Maint of Streets	318,632		89,253
Perm Improve Highway, Equip & Cap Outlay	5,083	H51122	
TOTAL Perm Improve Highway	5,083		0
Snow Removal, Equip & Cap Outlay	185,853	H51422	
TOTAL Snow Removal	185,853		0
Sidewalks, Equip & Cap Outlay	129,485	H54102	81,064
TOTAL Sidewalks	129,485		81,064
TOTAL Transportation	639,053		421,685
Special Rec Facility, Equip & Cap Outlay	450,989	H71802	1,291,374
TOTAL Special Rec Facility	450,989		1,291,374
TOTAL Culture And Recreation	450,989		1,291,374
Storm Sewers, Equip & Cap Outlay	47,175	H81402	
TOTAL Storm Sewers	47,175		0
TOTAL Home And Community Services	47,175		0
TOTAL Expenditures	2,133,729		1,817,705
Transfers, Other Funds	140,272	H99019	1,923
TOTAL Operating Transfers	140,272		1,923
TOTAL Other Uses	140,272		1,923
TOTAL Detail Expenditures And Other Uses	2,274,001		1,819,627

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,454	H8021	-173,173
Restated Fund Balance - Beg of Year	5,454	H8022	-173,173
ADD - REVENUES AND OTHER SOURCES	2,095,375		1,992,239
DEDUCT - EXPENDITURES AND OTHER USES	2,274,001		1,819,627
Fund Balance - End of Year	-173,173	H8029	-561

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	702,357	K101	702,357
Buildings	3,012,897	K102	3,025,687
Machinery And Equipment	6,253,815	K104	6,381,174
Construction Work In Progress	728,509	K105	1,881,505
Infrastructure	47,482,193	K106	47,859,272
Accum Deprec, Buildings	-1,781,868	K112	-1,854,705
Accum Depr, Machinery & Equip	-2,660,218	K114	-2,875,987
Accum Deprec, Infrastructure	-33,941,604	K116	-35,086,686
TOTAL Fixed Assets (net)	19,796,081		20,032,617
TOTAL Assets and Deferred Outflows of Resources	19,796,081		20,032,617

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	19,796,081	K159	20,032,617
TOTAL Investments in Non-Current Government Assets	19,796,081		20,032,617
TOTAL Fund Balance	19,796,081		20,032,617
TOTAL	19,796,081		20,032,617

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(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	24,975	PN200	25,047
TOTAL Cash	24,975		25,047
TOTAL Assets and Deferred Outflows of Resources	24,975		25,047

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,101	PN600	1,961
TOTAL Accounts Payable	1,101		1,961
TOTAL Liabilities	1,101		1,961
Fund Balance			
Must Remain Intact	23,010	PN807	23,010
TOTAL Nonspendable Fund Balance	23,010		23,010
Other Restricted Fund Balance		PN899	
TOTAL Restricted Fund Balance	0		0
Assigned Unappropriated Fund Balance	864	PN915	77
TOTAL Assigned Fund Balance	864		77
TOTAL Fund Balance	23,874		23,086
TOTAL Liabilities, Deferred Inflows And Fund Balance	24,975		25,047

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(PN) PERMANENT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	361	PN2401	23
TOTAL Use of Money And Property	361		23
Unclassified (specify)	6,380	PN2770	6,250
Additional Description Local Contribution & Interment Sales			
TOTAL Miscellaneous Local Sources	6,380		6,250
TOTAL Revenues	6,741		6,273
TOTAL Detail Revenues And Other Sources	6,741		6,273

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Misc Home & Comm Serv, Cont Expend	6,160	PN89894	7,060
TOTAL Misc Home & Comm Serv	6,160		7,060
TOTAL Home And Community Services	6,160		7,060
TOTAL Expenditures	6,160		7,060
TOTAL Detail Expenditures And Other Uses	6,160		7,060

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	23,293	PN8021	23,874
Restated Fund Balance - Beg of Year	23,293	PN8022	23,874
ADD - REVENUES AND OTHER SOURCES	6,741		6,273
DEDUCT - EXPENDITURES AND OTHER USES	6,160		7,060
Fund Balance - End of Year	23,874	PN8029	23,085

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	19,791	TA200	
TOTAL Cash	19,791		0
TOTAL Assets and Deferred Outflows of Resources	19,791		0

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Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
State Retirement	4,437	TA18	
Disability Insurance	805	TA19	
Group Insurance	1,240	TA20	
Guaranty & Bid Deposits	425	TA30	
Joint Tax Liens	1,628	TA41	
Other Funds (specify)	11,255	TA85	
TOTAL Agency Liabilities	19,791		0
TOTAL Liabilities	19,791		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,791		0

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	125,632	TE200	119,835
TOTAL Cash	125,632		119,835
TOTAL Assets and Deferred Outflows of Resources	125,632		119,835

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	2,150	TE600	3,640
TOTAL Accounts Payable	2,150		3,640
TOTAL Liabilities	2,150		3,640
Fund Balance			
Net Assets-Restricted For Other Purposes	19,000	TE923	19,000
Net Assets-Unrestricted (Deficit)	104,482	TE924	97,195
TOTAL Net Position	123,482		116,195
TOTAL Fund Balance	123,482		116,195
TOTAL Liabilities, Deferred Inflows And Fund Balance	125,632		119,835

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	521	TE2401	38
TOTAL Use of Money And Property	521		38
Other Revenue	16,620	TE2770	5,670
TOTAL Miscellaneous Local Sources	16,620		5,670
TOTAL Revenues	17,141		5,708
TOTAL Detail Revenues And Other Sources	17,141		5,708

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Private Purp Activities Contractual		TE19454	12,995
TOTAL Other Private Purp Activities Contractual	0		12,995
TOTAL General Government Support	0		12,995
Misc Home & Comm Serv, Cont Expend	12,151	TE89894	
TOTAL Misc Home & Comm Serv	12,151		0
TOTAL Home And Community Services	12,151		0
TOTAL Expenditures	12,151		12,995
TOTAL Detail Expenditures And Other Uses	12,151		12,995

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	118,492	TE8021	123,482
Restated Fund Balance - Beg of Year	118,492	TE8022	123,482
ADD - REVENUES AND OTHER SOURCES	17,141		5,708
DEDUCT - EXPENDITURES AND OTHER USES	12,151		12,995
Fund Balance - End of Year	123,482	TE8029	116,195

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		V200	1,442
TOTAL Cash	0		1,442
TOTAL Assets and Deferred Outflows of Resources	0		1,442

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance		V915	1,442
TOTAL Assigned Fund Balance	0		1,442
TOTAL Fund Balance	0		1,442
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		1,442

VILLAGE OF Fairport
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For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	4	V2401	
TOTAL Use of Money And Property	4		0
Premium & Accrued Interest On Obligations		V2710	46,866
TOTAL Miscellaneous Local Sources	0		46,866
TOTAL Revenues	4		46,866
Interfund Transfers	309,568	V5031	316,425
TOTAL Interfund Transfers	309,568		316,425
Advanced Refunding Bonds		V5791	310,000
TOTAL Proceeds of Obligations	0		310,000
TOTAL Other Sources	309,568		626,425
TOTAL Detail Revenues And Other Sources	309,572		673,292

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fiscal Agents Fees, Contr Expend		V13804	15,424
TOTAL Fiscal Agents Fees	0		15,424
TOTAL General Government Support	0		15,424
Debt Principal, Serial Bonds	257,000	V97106	265,000
TOTAL Debt Principal	257,000		265,000
Debt Interest, Serial Bonds	52,572	V97107	51,425
TOTAL Debt Interest	52,572		51,425
TOTAL Expenditures	309,572		331,850
Repayments To Esc Agent Adv Ref Bonds		V99914	340,000
	0		340,000
TOTAL Other Uses	0		340,000
TOTAL Detail Expenditures And Other Uses	309,572		671,850

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	309,572		673,292
DEDUCT - EXPENDITURES AND OTHER USES	309,572		671,850
Fund Balance - End of Year		V8029	1,442

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	8,390,173	W129	5,343,843
TOTAL Provision To Be Made In Future Budgets	8,390,173		5,343,843
TOTAL Assets and Deferred Outflows of Resources	8,390,173		5,343,843

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	2,990,816	W638	451,486
Total OPEB Liability	3,331,701	W683	2,561,870
Compensated Absences	57,656	W687	50,487
TOTAL Other Liabilities	6,380,173		3,063,843
Bonds Payable	2,010,000	W628	2,280,000
TOTAL Bond And Long Term Liabilities	2,010,000		2,280,000
TOTAL Liabilities	8,390,173		5,343,843
TOTAL Liabilities	8,390,173		5,343,843

VILLAGE OF Fairport
Statement of Indebtedness
For the Fiscal Year Ending 2021

11/5/2021

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	\$500,000	\$500,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0
2011	BOND N	Capital Improvement and equipm			05/18/2011	05/15/2030	4.05%		\$3,935,000	\$1,940,000	\$1,940,000	\$0			\$0
2012	BOND N	Fire Truck		Y	09/28/2011	05/15/2030	2.91%		\$688,000	\$375,000	\$375,000	\$0			\$0
2018	BOND N	Upgrade Electric Substation		Y	05/18/2018	05/15/2046	3.44%		\$5,850,000	\$5,525,000	\$160,000	\$0	\$0		\$5,365,000
2020	BOND N	Portable Radios and SCBA Equip			06/05/2019	05/15/2034	2.65%		\$802,000	\$745,000	\$55,000	\$0	\$0		\$690,000
2021	BOND N	Waterfront Improvement Project			05/18/2021	05/15/2031	1.221%		\$565,000	\$0		\$0	\$0		\$565,000
2021	BOND N	Capital Improvement Refunding			02/17/2021	05/15/2030	0.77%		\$1,620,000	\$0	\$5,000		\$0		\$1,615,000
2021	BOND N	Fire Truck Refunding			02/17/2021	05/15/2030	0.77%		\$310,000	\$0	\$5,000		\$0		\$305,000
2012	BOND N	2002&2003 Refunding			12/29/2011	11/15/2022	2.002%		\$3,878,750	\$759,750	\$282,500	\$0	\$0		\$477,250
2017	BOND N	DPW Building Refunded			05/17/2017	05/07/2027	2.00%		\$1,055,000	\$755,000	\$100,000	\$0	\$0		\$655,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$2,495,000	\$10,099,750	\$2,922,500	\$0	\$0	\$0	\$9,672,250
2019	OTHR N	Electric Vehicle Program			12/10/2018	02/28/2022	0.00%		\$269,300	\$157,092	\$89,767	\$0	\$0		\$67,325
2020	OTHR N	Electric Vehicle Program			05/15/2020	09/30/2023	0.00%		\$304,882	\$304,882	\$84,689	\$0	\$0		\$220,193
2017	OTHR N	ELECTRIC VEHICLE			05/02/2017	06/30/2020	0.00%		\$257,578	\$50,085	\$50,085	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$512,058	\$224,541	\$0	\$0	\$0	\$287,518
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$2,495,000	\$11,111,808	\$3,647,041	\$0	\$0	\$0	\$9,959,768

VILLAGE OF Fairport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$902.50
Demand Deposits	9Z2011	\$5,627,849.35
Time Deposits	9Z2021	\$5,375,361.05
Total		\$11,004,112.90
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$693,507.60
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$10,467,056.69
Total		\$11,160,564.29
 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 2021

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	\$1,228	\$0	\$1,227	\$1
*****-5420	\$2,135,604	\$42	\$0	\$2,135,646
*****-5705	\$6,674	\$0	\$37	\$6,637
*****-0547	\$23,566	\$0	\$0	\$23,566
*****-5439	\$10,251	\$0	\$0	\$10,251
*****-5005	\$20,059	\$0	\$0	\$20,059
*****-2199	\$119,835	\$0	\$0	\$119,835
*****-0001	\$1,280,391	\$0	\$0	\$1,280,391
*****-0004	\$1,812,761	\$0	\$0	\$1,812,761
*****-0005	\$760,160	\$0	\$0	\$760,160
*****-0006	\$171,871	\$0	\$0	\$171,871
*****-4091	\$0	\$0	\$0	\$0
*****-1577	\$1,565	\$0	\$542	\$1,023
*****-1551	\$3,450,526	\$69,397	\$787,975	\$2,731,948
*****-4229	\$52,049	\$8,684	\$4,433	\$56,300
*****-7002	\$167,477	\$0	\$0	\$167,477
*****-7003	\$989,193	\$0	\$0	\$989,193
Total Adjusted Bank Balance				\$10,287,120
Petty Cash				\$902.50
Adjustments				\$0.00
Total Cash				9ZCASH * \$10,288,023
Total Cash Balance All Funds				9ZCASHB * \$10,288,023
* Must be equal				

VILLAGE OF Fairport
Local Government Questionnaire
For the Fiscal Year Ending 2021

	<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> <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> <u></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 2021

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	\$584,797.83	56	15	
90158	Police and Fire Retirement	\$213,819.98	9		
90258	Local Pension Fund				
90308	Social Security	\$421,763.97	70	23	
90408	Worker's Compensation Insurance	\$246,367.60	70	23	
90458	Life Insurance				
90508	Unemployment Insurance	\$1,982.92			
90558	Disability Insurance	\$10,960.78			
90608	Hospital and Medical (Dental) Insurance	\$1,127,180.93	56		13
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$4,050.60	70	23	
Total		\$2,610,924.61			
Computed Total From Financial Section (comparative purposes only)		\$2,299,540.71			

VILLAGE OF Fairport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$28,440	15,515	gallons	
Diesel Fuel	\$31,701	26,214	gallons	
Fuel Oil			gallons	
Natural Gas	\$16,470	2,732	cubic feet	DTH
Electricity	\$191,274	1,166,057	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 05/31/2021, 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 05/31/2021 and filed by means of electronic data transmission.

Name of Report Preparer if
different than Chief Fiscal Officer

(585) 421-3202
Telephone Number

10/01/2021
Date of Certification

Megan C.Anderson
Name

Clerk-Treasurer
Title

31 S. Main Street Fairport, NY 14450
Official Address

(585) 421-3202
Official Telephone Number

VILLAGE OF Fairport
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Section Comment

Restricted Fund Balance is less than Restricted Cash by \$12,790. A May 2021 Capital Projects invoice that was financed through a capital reserve fund but not paid until July 2021 and therefore a due to other funds was recorded.

VILLAGE OF Fairport
Supplemental Section Comments
For the Fiscal Year Ending 2021

Sched of Employee and Retiree Benefits

The difference between the schedule and the "Computed Total from Financial Section" is due to the fact that the Electric Utility Fund operates on a full accrual basis.