

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 05/31/2022

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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (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 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,656,541	A200	1,095,943
Cash In Time Deposits	1,014,840	A201	1,015,828
Petty Cash	125	A210	125
Departmental Cash	178	A215	178
TOTAL Cash	2,671,683		2,112,073
Accounts Receivable	12,079	A380	3,585
TOTAL Other Receivables (net)	12,079		3,585
Due From Other Funds	439,733	A391	508,503
TOTAL Due From Other Funds	439,733		508,503
Due From Other Governments	332,774	A440	341,796
TOTAL Due From Other Governments	332,774		341,796
Prepaid Expenses	122,176	A480	121,018
TOTAL Prepaid Expenses	122,176		121,018
Cash Special Reserves	3,006,138	A230	3,713,483
TOTAL Restricted Assets	3,006,138		3,713,483
TOTAL Assets	6,584,585		6,800,458

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	57,319	A600	102,225
TOTAL Accounts Payable	57,319		102,225
Accrued Liabilities	12,622	A601	83,527
TOTAL Accrued Liabilities	12,622		83,527
Disability Insurance	773	A719	701
TOTAL Other Liabilities	773		701
Due To Other Funds	238,377	A630	192,205
TOTAL Due To Other Funds	238,377		192,205
Due To Employees' Retirement System	158,480	A637	69,528
TOTAL Due To Other Governments	158,480		69,528
Consolidated Payroll	8,851	A710	6,020
TOTAL Payroll Liabilities	8,851		6,020
TOTAL Liabilities	476,422		454,206
Deferred Inflows of Resources			
Deferred Inflow of Resources	508	A691	1,308
TOTAL Deferred Inflows of Resources	508		1,308
TOTAL Deferred Inflows of Resources	508		1,308
Fund Balance			
Not in Spendable Form	122,176	A806	121,018
TOTAL Nonspendable Fund Balance	122,176		121,018
Workers' Compensation Reserve	211,359	A814	211,564
Insurance Reserve	29,929	A863	29,957
Capital Reserve	2,732,002	A878	3,401,283
Other Restricted Fund Balance	20,059	A899	20,061
TOTAL Restricted Fund Balance	2,993,348		3,662,866
Assigned Appropriated Fund Balance	253,395	A914	74,846
Assigned Unappropriated Fund Balance	26,170	A915	53,269
TOTAL Assigned Fund Balance	279,565		128,115
Unassigned Fund Balance	2,712,566	A917	2,432,946
TOTAL Unassigned Fund Balance	2,712,566		2,432,946
TOTAL Fund Balance	6,107,655		6,344,945
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,584,585		6,800,458

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	3,116,881	A1001	3,051,635
Special Assessments	7,037	A1030	1,553
TOTAL Real Property Taxes	3,123,918		3,053,188
Other Payments In Lieu of Taxes	147,393	A1081	221,496
Interest & Penalties On Real Prop Taxes	11,175	A1090	10,006
TOTAL Real Property Tax Items	158,568		231,502
Non Prop Tax Dist By County	1,733,901	A1120	1,981,078
Utilities Gross Receipts Tax	18,083	A1130	21,079
Franchises	63,991	A1170	61,379
TOTAL Non Property Tax Items	1,815,974		2,063,536
Treasurer Fees	3,200	A1230	3,083
Safety Inspection Fees	3,288	A1560	2,650
Other Public Safety Departmental Income	29	A1589	167
Public Works Charges		A1710	2,238
Park And Recreational Charges	100	A2001	75
Special Recreational Facility Charges	22,680	A2025	34,961
Other Culture & Recreation Income	13,230	A2089	18,155
Zoning Fees	1,090	A2110	875
Planning Board Fees	17,203	A2115	20,254
Refuse & Garbage Charges	43,250	A2130	39,854
TOTAL Departmental Income	104,069		122,313
Fire Protection Services Other Govts	798,502	A2262	731,558
Sewer Serv Other Govts	2,514	A2374	
Misc Revenue, Other Govts		A2389	4,171
TOTAL Intergovernmental Charges	801,016		735,729
Interest And Earnings	3,827	A2401	3,533
Rental of Real Property	170,347	A2410	201,688
TOTAL Use of Money And Property	174,174		205,222
Business & Occupational License		A2501	300
Public Safety Permits	280	A2550	310
Building And Alteration Permits	25,707	A2555	15,557
Permits, Other	2,233	A2590	2,276
TOTAL Licenses And Permits	28,220		18,443
Fines And Forfeited Bail	14,973	A2610	12,229
TOTAL Fines And Forfeitures	14,973		12,229
Sales of Scrap & Excess Materials		A2650	
Sales of Refuse For Recycling	3,847	A2651	4,145
Sales of Equipment	62,081	A2665	59,084
Insurance Recoveries		A2680	29,470
Other Compensation For Loss		A2690	
TOTAL Sale of Property And Compensation For Loss	65,928		92,700
Refunds of Prior Year's Expenditures	75,479	A2701	261,610
Gifts And Donations	4,392	A2705	4,140
AIM Related Payments	140,035	A2750	140,035

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Unclassified (specify)	-1,169	A2770	1,561
TOTAL Miscellaneous Local Sources	218,736		407,346
Interfund Revenues	109,295	A2801	114,146
TOTAL Interfund Revenues	109,295		114,146
St Aid, Mortgage Tax	82,133	A3005	95,293
St Aid - Other (specify)		A3089	15,000
St Aid, Other Public Safety	487	A3389	1,529
TOTAL State Aid	82,621		111,822
Federal Aid - Other		A4089	272,050
Federal Aid Other Health	181,734	A4489	
TOTAL Federal Aid	181,734		272,050
TOTAL Revenues	6,879,226		7,440,225
Interfund Transfers	162,466	A5031	170,528
TOTAL Interfund Transfers	162,466		170,528
TOTAL Other Sources	162,466		170,528
TOTAL Revenues	7,041,693		7,610,754

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	41,678	A10101	40,487
Legislative Board, Contr Expend	53,144	A10104	18,493
TOTAL Legislative Board	94,822		58,979
Municipal Court, Pers Serv	55,748	A11101	53,753
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	1,767	A11104	510
TOTAL Municipal Court	57,514		54,262
Mayor, Pers Serv	16,372	A12101	16,196
Mayor, Contr Expend	1,339	A12104	1,037
TOTAL Mayor	17,711		17,233
Municipal Exec, Pers Serv	129,718	A12301	131,342
Municipal Exec, Equip & Cap Outlay		A12302	
Municipal Exec, Contr Expend	2,589	A12304	8,903
TOTAL Municipal Exec	132,307		140,245
Treasurer, Pers Serv	179,542	A13251	158,563
Treasurer, Equip & Cap Outlay		A13252	
Treasurer, Contr Expend	15,540	A13254	26,906
TOTAL Treasurer	195,082		185,469
Law, Contr Expend	23,742	A14204	26,917
TOTAL Law	23,742		26,917
Personnel, Contr Expend	11,157	A14304	6,422
TOTAL Personnel	11,157		6,422
Engineer, Contr Expend	2,975	A14404	
TOTAL Engineer	2,975		0
Operation of Plant, Contr Expend	17,719	A16204	16,549
TOTAL Operation of Plant	17,719		16,549
Central Garage Equip & Cap Outlay	1,908	A16402	
Central Garage Contr Expend	190,344	A16404	232,403
TOTAL Central Garage Contr Expend	192,252		232,403
Central Comm System Contr Expend		A16504	
TOTAL Central Comm System Contr Expend	0		0
Central Data Process & Cap Outlay	31,653	A16802	15,351
Central Data Process, Contr Expend	110,276	A16804	149,454
TOTAL Central Data Process	141,929		164,805
Unallocated Insurance, Contr Expend	74,541	A19104	75,546
TOTAL Unallocated Insurance	74,541		75,546
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	2,546	A19504	2,782
TOTAL Taxes & Assess On Munic Prop	2,546		2,782
Other General Govt Support, Contract Exp		A19894	
TOTAL Other General Govt Support	0		0
TOTAL General Government Support	967,843		985,157
Police, Pers Serv	1,145,460	A31201	1,139,553
Police, Equip & Cap Outlay	2,640	A31202	4,421

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Police, Contr Expend	49,513	A31204	65,963
TOTAL Police	1,197,613		1,209,937
Fire, Pers Serv	70,275	A34101	66,099
Fire, Equip & Cap Outlay	49,054	A34102	80,762
Fire, Contr Expend	84,714	A34104	148,848
TOTAL Fire	204,043		295,708
Control of Animals, Contr Expend		A35104	
TOTAL Control of Animals	0		0
Safety Inspection, Pers Serv	104,425	A36201	84,610
Safety Inspection, Equip & Cap Outlay	499	A36202	
Safety Inspection, Contr Expend	5,238	A36204	3,085
TOTAL Safety Inspection	110,162		87,695
TOTAL Public Safety	1,511,818		1,593,340
Street Admin, Pers Serv	804,074	A50101	803,840
Street Admin, Equip & Cap Outlay		A50102	
Street Admin, Contr Expend	32,444	A50104	30,697
TOTAL Street Admin	836,518		834,537
Maint of Streets, Pers Serv	2,769	A51101	8,176
Maint of Streets, Equip & Cap Outlay	899	A51102	
Maint of Streets, Contr Expend	37,212	A51104	70,209
TOTAL Maint of Streets	40,881		78,385
Snow Removal, Pers Serv	26,865	A51421	35,275
Snow Removal, Contr Expend	34,836	A51424	33,754
TOTAL Snow Removal	61,700		69,029
Street Lighting, Contr Expend	191,274	A51824	191,598
TOTAL Street Lighting	191,274		191,598
Sidewalks, Pers Serv		A54101	
Sidewalks, Contr Expend		A54104	5,885
TOTAL Sidewalks	0		5,885
Off-Street Parking, Pers Serv		A56501	
Off-Street Parking, Contr Expend	789	A56504	1,401
TOTAL Off-Street Parking	789		1,401
TOTAL Transportation	1,131,161		1,180,835
Publicity, Equip & Cap Outlay		A64102	
Publicity, Contr Expend	11,216	A64104	6,239
TOTAL Publicity	11,216		6,239
Programs For Aging, Contr Expend		A67724	
TOTAL Programs For Aging	0		0
Other Eco & Dev, Contr Expend	11,917	A69894	7,937
TOTAL Other Eco & Dev	11,917		7,937
TOTAL Economic Assistance And Opportunity	23,133		14,175
Parks, Equip & Cap Outlay		A71102	
Parks, Contr Expend	10,882	A71104	11,766
TOTAL Parks	10,882		11,766
Playgr & Rec Centers, Pers Serv		A71401	

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Playgr & Rec Centers, Contr Expend	3,665	A71404	1,926
TOTAL Playgr & Rec Centers	3,665		1,926
Special Rec Facility, Pers Serv	14,180	A71801	15,690
Special Rec Facility, Equip & Cap Outlay	20,193	A71802	
Special Rec Facility, Contr Expend	8,225	A71804	11,810
TOTAL Special Rec Facility	42,598		27,500
Museum - Art Gallery, Contr Expend	85	A74504	265
TOTAL Museum - Art Gallery	85		265
Celebrations, Pers Serv		A75501	2,624
Celebrations, Contr Expend	441	A75504	
TOTAL Celebrations	441		2,624
TOTAL Culture And Recreation	57,670		44,081
Zoning, Pers Serv	22,932	A80101	
Zoning, Equip & Cap Outlay		A80102	
Zoning, Contr Expend	4,086	A80104	1,973
TOTAL Zoning	27,018		1,973
Planning, Pers Serv	23,532	A80201	81,641
Planning, Equip & Cap Outlay	370	A80202	
Planning, Contr Expend	16,532	A80204	13,524
TOTAL Planning	40,434		95,164
Research, Pers Serv	7,644	A80301	2,962
Research, Equip & Cap Outlay		A80302	
Research, Contr Expend	1,929	A80304	
TOTAL Research	9,573		2,962
Sanitary Sewers, Pers Serv	28,708	A81201	30,200
Sanitary Sewers, Contr Expend		A81204	
TOTAL Sanitary Sewers	28,708		30,200
Refuse & Garbage, Pers Serv	5,055	A81601	2,598
Refuse & Garbage, Contr Expend	142,682	A81604	146,376
TOTAL Refuse & Garbage	147,737		148,974
Street Cleaning, Contr Expend	930	A81704	1,968
TOTAL Street Cleaning	930		1,968
Comm Beautification, Pers Serv	59	A85101	
Comm Beautification, Equip & Cap Outlay		A85102	7,000
Comm Beautification, Contr Expend	1,370	A85104	5,256
TOTAL Comm Beautification	1,429		12,256
Drainage, Pers Serv		A85401	
Drainage, Equip & Cap Outlay		A85402	
Drainage, Contr Expend	32,307	A85404	12,184
TOTAL Drainage	32,307		12,184
Shade Tree, Contr Expend	119,698	A85604	51,244
TOTAL Shade Tree	119,698		51,244
Misc Home & Comm Serv, Pers Serv	6,127	A89891	

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Misc Home & Comm Serv, Contr Expend	5,854	A89894	15,487
TOTAL Misc Home & Comm Serv	11,981		15,487
TOTAL Home And Community Services	419,815		372,412
State Retirement System	214,332	A90108	215,594
Police & Firemen Retirement, Empl Bnfts	213,820	A90158	250,893
Social Security, Employer Cont	199,527	A90308	198,045
Worker's Compensation, Empl Bnfts	210,145	A90408	208,618
Unemployment Insurance, Empl Bnfts	1,798	A90508	
Disability Insurance, Empl Bnfts	10,961	A90558	9,584
Hospital & Medical (dental) Ins, Empl Bnft	523,769	A90608	523,864
Other Employee Benefits (spec)	408	A90898	380
TOTAL Employee Benefits	1,374,761		1,406,977
TOTAL Expenditures	5,486,201		5,596,977
Transfers, Other Funds	314,502	A99019	370,982
Transfers, Capital Projects Fund	552,280	A99509	1,405,504
TOTAL Operating Transfers	866,783		1,776,486
TOTAL Other Uses	866,783		1,776,486
TOTAL Expenditures	6,352,984		7,373,463

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,418,946	A8021	6,107,655
Restated Fund Balance - Beg of Year	5,418,946	A8022	6,107,655
ADD - REVENUES AND OTHER SOURCES	7,041,693		7,610,754
DEDUCT - EXPENDITURES AND OTHER USES	6,352,984		7,373,463
Fund Balance - End of Year	6,107,655	A8029	6,344,945

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	3,051,635	A1049N	3,051,635
Est Rev - Real Property Tax Items	222,857	A1099N	233,828
Est Rev - Non Property Tax Items	1,746,277	A1199N	2,081,757
Est Rev - Departmental Income	139,275	A1299N	128,590
Est Rev - Intergovernmental Charges	733,719	A2399N	733,804
Est Rev - Use of Money And Property	192,881	A2499N	209,120
Est Rev - Licenses And Permits	36,100	A2599N	25,600
Est Rev - Fines And Forfeitures	14,000	A2649N	10,000
Est Rev - Miscellaneous Local Sources	212,528	A2799N	500
Est Rev - Interfund Revenues	120,625	A2801N	113,930
Est Rev - State Aid	53,300	A3099N	218,135
TOTAL Estimated Revenues	6,523,197		6,806,899
Estimated - Interfund Transfer	155,400	A5031N	150,995
Appropriated Fund Balance	253,395	A599N	74,846
TOTAL Estimated Other Sources	408,795		225,841
TOTAL Estimated Revenues	6,931,992		7,032,740

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	1,041,576	A1999N	1,006,038
App - Public Safety	1,582,782	A3999N	1,636,796
App - Transportation	1,315,610	A5999N	1,349,096
App - Economic Assistance And Opportunity	12,450	A6999N	14,450
App - Culture And Recreation	43,159	A7999N	41,905
App - Home And Community Services	470,731	A8999N	576,298
App - Employee Benefits	1,506,184	A9199N	1,443,168
TOTAL Appropriations	5,972,492		6,067,751
App - Interfund Transfer	959,500	A9999N	964,989
TOTAL Other Uses	959,500		964,989
TOTAL Appropriations	6,931,992		7,032,740

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	2,732,971	EE200	3,643,944
Petty Cash	600	EE210	600
TOTAL Cash	2,733,571		3,644,544
Accounts Receivable	1,155,735	EE380	1,617,619
Allowance For Receivables (credit)	-15,739	EE389	-18,097
TOTAL Other Receivables (net)	1,139,996		1,599,522
Due From Other Funds	44,410	EE391	154,797
TOTAL Due From Other Funds	44,410		154,797
Inventory Of Materials And Supplies	1,175,591	EE445	1,199,486
TOTAL Inventories	1,175,591		1,199,486
Prepaid Expenses	574,667	EE480	504,519
TOTAL Prepaid Expenses	574,667		504,519
Cash Special Reserves	989,193	EE230	990,155
Cash, Customers Deposits	223,777	EE235	317,942
TOTAL Restricted Assets	1,212,971		1,308,097
Land	600,069	EE101	600,069
Buildings	5,625,173	EE102	5,625,173
Improvements Other Than Buildings	50,205,852	EE103	51,413,112
Construction Work In Progress	250,096	EE105	141,710
Net Pension Asset - Proportionate Share		EE108	843,455
Accum Depr, Imp Other Than Bld	-26,833,359	EE113	-27,988,312
TOTAL Fixed Assets (net)	29,847,831		30,635,207
Deferred Outflow of Resources	422,936	EE495	551,740
Deferred Outflows of Resources - Pensions	1,953,817	EE496	2,324,549
TOTAL Deferred Outflows of Resources	2,376,753		2,876,289
TOTAL Assets	39,105,789		41,922,461

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	1,253,411	EE600	1,137,944
TOTAL Accounts Payable	1,253,411		1,137,944
Accrued Liabilities	190,479	EE601	78,887
Accrued Interest Payable	1,781	EE651	1,556
TOTAL Accrued Liabilities	192,260		80,443
Customers' Deposits	221,996	EE615	316,386
TOTAL Other Deposits	221,996		316,386
Net Pension Liability -Proportionate Share	9,782	EE638	
Total OPEB Liability	1,604,713	EE683	1,509,804
Compensated Absences	37,702	EE687	37,702
Other Liabilities	189,995	EE688	535,180
Other Long Term Debt	287,518	EE689	457,457
TOTAL Other Liabilities	2,129,710		2,540,143
Due To Other Funds	47,347	EE630	50,370
TOTAL Due To Other Funds	47,347		50,370
Due To Other Governments	27,738	EE631	29,839
Due To Employees' Retirement System	69,906	EE637	69,906
TOTAL Due To Other Governments	97,644		99,745
Bonds Payable	7,392,250	EE628	6,814,000
TOTAL Bond And Long Term Liabilities	7,392,250		6,814,000
TOTAL Liabilities	11,334,618		11,039,031
Deferred Inflows of Resources			
Deferred Inflow of Resources	133,907	EE691	78,376
Deferred Inflows of Resources - Pensions	2,901,918	EE697	3,759,809
TOTAL Deferred Inflows of Resources	3,035,825		3,838,185
TOTAL Deferred Inflows of Resources	3,035,825		3,838,185
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	22,455,581	EE920	22,402,950
Net Assets-Restricted For Other Purposes	1,212,981	EE923	990,155
Net Assets-Unrestricted (deficit)	1,066,784	EE924	3,652,140
TOTAL Net Position	24,735,346		27,045,245
TOTAL Fund Balance	24,735,346		27,045,245
TOTAL Liabilities, Deferred Inflows And Fund Balance	39,105,789		41,922,461

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sale of Electric Power	24,225,378	EE2150	24,678,486
Interfund Revenues	196,241	EE2801	188,408
TOTAL Charges For Services Within Locality	24,421,619		24,866,894
Interest And Earnings	1,197	EE2401	4,754
Rental of Real Property	63,938	EE2410	
TOTAL Use of Money And Property	65,135		4,754
Unclassified (specify)	64,347	EE2770	808,679
TOTAL Other	64,347		808,679
TOTAL Revenues	24,551,102		25,680,327
TOTAL Revenues	24,551,102		25,680,327

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Electric And Power, Pers Serv	3,059,979	EE84101	3,214,497
TOTAL Electric And Power	3,059,979		3,214,497
TOTAL Personal Services	3,059,979		3,214,497
Taxes & Assess On Munic Prop, Contr Expend	807,088	EE19504	812,912
TOTAL Taxes & Assess On Munic Prop	807,088		812,912
Payments In Lieu of Taxes, Contr Exp	81,607	EE19554	81,464
TOTAL Payments In Lieu of Taxes	81,607		81,464
Other General Govt Support, Contract Exp	278,166	EE19894	286,678
TOTAL Other General Govt Support	278,166		286,678
Depreciation	1,868,164	EE19944	1,970,275
TOTAL Depreciation	1,868,164		1,970,275
Electric And Power, Contr Expend	16,381,051	EE84104	17,090,838
TOTAL Electric And Power	16,381,051		17,090,838
TOTAL Contractual Expenses	19,416,076		20,242,167
Electric And Power, Empl Bnfts	924,780	EE84108	665,810
TOTAL Electric And Power	924,780		665,810
TOTAL Employee Benefits	924,780		665,810
Debt Interest, Serial Bonds	245,580	EE97107	221,532
Other Debt, Interest		EE97897	
TOTAL Interest Expense	245,580		221,532
TOTAL Expenses	23,646,415		24,344,006
TOTAL Expenses	23,646,415		24,344,006

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	23,830,659	EE8021	24,735,346
Prior Period Adj -Increase In Net Position		EE8012	973,578
Restated Net Position - Beg of Year	23,830,659	EE8022	25,708,924
ADD - REVENUES AND OTHER SOURCES	24,551,102		25,680,327
DEDUCT - EXPENDITURES AND OTHER USES	23,646,415		24,344,006
Net Position - End of Year	24,735,346	EE8029	27,045,245

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2021	EdpCode	2022
Cash Rec'd From Providing Svcs	24,416,135	EE7111	25,608,458
Cash Payments Contr Exp	-16,454,020	EE7112	-18,062,829
Cash Payments Pers Svcs & Bnfts	-6,722,039	EE7113	-4,492,492
TOTAL Depreciation	1,240,076		3,053,137
Principal Payments Debt (capital)	-697,500	EE7132	-408,311
Interest Expense (capital)	-245,580	EE7133	-231,259
Capital Contributed By Other Funds		EE7135	-1,595,661
TOTAL Cash	-943,080		-2,235,231
Interest Income	1,197	EE7153	4,754
TOTAL Cash Flows From Investing Activities	1,197		4,754
Net Inc(dec) In Cash&cash Equiv	298,196	EE7161	1,006,100
Cash&cash Equiv Beg of Year	2,434,778	EE7171	3,946,541
	2,732,974		4,952,641
Operating Income (loss)	-1,833,790	EE7181	1,030,767
Depreciation	1,868,164	EE7182	1,970,275
Inc/dec In Assets-Other Than Cash	-1,732,651	EE7183	60,772
Inc/dec In Liabilities Other Than Cash	2,938,353	EE7184	-29,030
Other Reconciling Items		EE7185	20,353
TOTAL Reconciliation of Operating Income To Cash	1,240,076		3,053,137

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	508,526	G200	677,267
TOTAL Cash	508,526		677,267
Due From State And Federal Government		G410	34,206
TOTAL State And Federal Aid Receivables	0		34,206
Due From Other Governments		G440	
TOTAL Due From Other Governments	0		0
TOTAL Assets	508,526		711,472

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	7,298	G600	218
TOTAL Accounts Payable	7,298		218
Due To Other Funds	162,466	G630	158,140
TOTAL Due To Other Funds	162,466		158,140
TOTAL Liabilities	169,764		158,358
Fund Balance			
Assigned Appropriated Fund Balance		G914	91,387
Assigned Unappropriated Fund Balance	338,761	G915	461,727
TOTAL Assigned Fund Balance	338,761		553,114
TOTAL Fund Balance	338,761		553,114
TOTAL Liabilities, Deferred Inflows And Fund Balance	508,526		711,472

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sewer Rents	378,525	G2120	378,525
TOTAL Departmental Income	378,525		378,525
Sewer Serv Other Govts	34,206	G2374	34,206
TOTAL Intergovernmental Charges	34,206		34,206
Interest And Earnings		G2401	
TOTAL Use of Money And Property	0		0
Fed Aid Other Home and Community Services		G4989	
TOTAL Federal Aid	0		0
TOTAL Revenues	412,731		412,731
Interfund Transfers		G5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	412,731		412,731

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Sanitary Sewers, Equip & Cap Outlay	22,001	G81202	23,027
Sanitary Sewers, Contr Expend	63,090	G81204	17,210
TOTAL Sanitary Sewers	85,091		40,237
TOTAL Home And Community Services	85,091		40,237
TOTAL Expenditures	85,091		40,237
Transfers, Other Funds	162,466	G99019	158,140
TOTAL Operating Transfers	162,466		158,140
TOTAL Other Uses	162,466		158,140
TOTAL Expenditures	247,558		198,378

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	173,588	G8021	338,761
Restated Fund Balance - Beg of Year	173,588	G8022	338,761
ADD - REVENUES AND OTHER SOURCES	412,731		412,731
DEDUCT - EXPENDITURES AND OTHER USES	247,558		198,378
Fund Balance - End of Year	338,761	G8029	553,115

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	378,350	G1299N	378,875
Est Rev - Intergovernmental Charges	34,205	G2399N	34,205
TOTAL Estimated Revenues	412,555		413,080
Appropriated Fund Balance		G599N	91,387
TOTAL Estimated Other Sources	0		91,387
TOTAL Estimated Revenues	412,555		504,467

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	1,000	G1999N	
App - Home And Community Services	213,972	G8999N	153,472
TOTAL Appropriations	214,972		153,472
App - Interfund Transfer	197,583	G9999N	350,995
TOTAL Other Uses	197,583		350,995
TOTAL Appropriations	412,555		504,467

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	8,809	H200	
TOTAL Cash	8,809		0
Due From State And Federal Government	229,927	H410	300,000
TOTAL State And Federal Aid Receivables	229,927		300,000
Due From Other Funds	193,974	H391	61,340
TOTAL Due From Other Funds	193,974		61,340
TOTAL Assets	432,711		361,340

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	203,345	H600	26,692
TOTAL Accounts Payable	203,345		26,692
Due To Other Funds	229,927	H630	323,925
TOTAL Due To Other Funds	229,927		323,925
TOTAL Liabilities	433,272		350,617
Fund Balance			
Assigned Unappropriated Fund Balance		H915	10,724
TOTAL Assigned Fund Balance	0		10,724
Unassigned Fund Balance	-561	H917	
TOTAL Unassigned Fund Balance	-561		0
TOTAL Fund Balance	-561		10,724
TOTAL Liabilities, Deferred Inflows And Fund Balance	432,711		361,340

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings		H2401	
TOTAL Use of Money And Property	0		0
Gifts And Donations	360,000	H2705	
TOTAL Miscellaneous Local Sources	360,000		0
St Aid, Consolidated Highway Aid	135,031	H3501	47,111
St Aid, Culture & Rec-Capital Proj	379,927	H3897	70,073
TOTAL State Aid	514,959		117,183
Fed Aid Other Home and Community Services		H4989	85,389
TOTAL Federal Aid	0		85,389
TOTAL Revenues	874,959		202,573
Interfund Transfers	552,280	H5031	1,405,504
TOTAL Interfund Transfers	552,280		1,405,504
Serial Bonds	565,000	H5710	
TOTAL Proceeds of Obligations	565,000		0
TOTAL Other Sources	1,117,280		1,405,504
TOTAL Revenues	1,992,239		1,608,077

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Operation of Plant, Equip & Cap Outlay	16,010	H16202	13,126
TOTAL Operation of Plant	16,010		13,126
TOTAL General Government Support	16,010		13,126
Police, Equip & Cap Outlay	41,263	H31202	
TOTAL Police	41,263		0
Fire, Equip & Cap Outlay	47,372	H34102	20,055
TOTAL Fire	47,372		20,055
TOTAL Public Safety	88,635		20,055
Street Admin, Equip & Cap Outlay	251,368	H50102	328,845
TOTAL Street Admin	251,368		328,845
Maint of Streets, Equip & Cap Outlay	16,599	H51102	122,003
TOTAL Maint of Streets	16,599		122,003
Perm Improve Highway, Equip & Cap Outlay	135,031	H51122	47,111
TOTAL Perm Improve Highway	135,031		47,111
Sidewalks, Equip & Cap Outlay	18,687	H54102	91,111
TOTAL Sidewalks	18,687		91,111
TOTAL Transportation	421,685		589,070
Special Rec Facility, Equip & Cap Outlay	1,291,374	H71802	967,579
TOTAL Special Rec Facility	1,291,374		967,579
TOTAL Culture And Recreation	1,291,374		967,579
Drainage, Equip & Cap Outlay		H85402	5,709
TOTAL Drainage	0		5,709
TOTAL Home And Community Services	0		5,709
TOTAL Expenditures	1,817,705		1,595,540
Transfers, Other Funds	1,923	H99019	1,252
TOTAL Operating Transfers	1,923		1,252
TOTAL Other Uses	1,923		1,252
TOTAL Expenditures	1,819,627		1,596,792

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-173,173	H8021	-561
Restated Fund Balance - Beg of Year	-173,173	H8022	-561
ADD - REVENUES AND OTHER SOURCES	1,992,239		1,608,077
DEDUCT - EXPENDITURES AND OTHER USES	1,819,627		1,596,792
Fund Balance - End of Year	-561	H8029	10,724

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	702,357	K101	702,357
Buildings	3,025,687	K102	3,025,687
Machinery And Equipment	6,381,174	K104	6,460,594
Construction Work In Progress	1,881,505	K105	147,995
Infrastructure	47,859,272	K106	50,951,083
Net Pension Asset - Proportionate Share		K108	462,203
Accum Deprec, Buildings	-1,854,705	K112	-1,927,542
Accum Depr, Machinery & Equip	-2,875,987	K114	-3,117,482
Accum Deprec, Infrastructure	-35,086,686	K116	-36,383,626
TOTAL Fixed Assets (net)	20,032,617		20,321,269
TOTAL Assets	20,032,617		20,321,269

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities			
Total Non-Current Govt Assets	20,032,617	K159	20,321,269
TOTAL Investments in Non-Current Government Assets	20,032,617		20,321,269
TOTAL Fund Balance	20,032,617		20,321,269
TOTAL	20,032,617		20,321,269

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	25,047	PN200	25,550
TOTAL Cash	25,047		25,550
TOTAL Assets	25,047		25,550

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,961	PN600	1,891
TOTAL Accounts Payable	1,961		1,891
TOTAL Liabilities	1,961		1,891
Fund Balance			
Must Remain Intact	23,010	PN807	23,010
TOTAL Nonspendable Fund Balance	23,010		23,010
Assigned Unappropriated Fund Balance	77	PN915	649
TOTAL Assigned Fund Balance	77		649
TOTAL Fund Balance	23,086		23,659
TOTAL Liabilities, Deferred Inflows And Fund Balance	25,047		25,550

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	23	PN2401	22
TOTAL Use of Money And Property	23		22
Unclassified (specify)	6,250	PN2770	8,375
TOTAL Miscellaneous Local Sources	6,250		8,375
TOTAL Revenues	6,273		8,397
TOTAL Revenues	6,273		8,397

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Misc Home & Comm Serv, Cont Expend	7,060	PN89894	7,825
TOTAL Misc Home & Comm Serv	7,060		7,825
TOTAL Home And Community Services	7,060		7,825
TOTAL Expenditures	7,060		7,825
TOTAL Expenditures	7,060		7,825

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	23,874	PN8021	23,086
Restated Fund Balance - Beg of Year	23,874	PN8022	23,086
ADD - REVENUES AND OTHER SOURCES	6,273		8,397
DEDUCT - EXPENDITURES AND OTHER USES	7,060		7,825
Fund Balance - End of Year	23,086	PN8029	23,659

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	119,835	TE200	115,015
TOTAL Cash	119,835		115,015
TOTAL Assets	119,835		115,015

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	3,640	TE600	4,115
TOTAL Accounts Payable	3,640		4,115
TOTAL Liabilities	3,640		4,115
Fund Balance			
Net Assets-Restricted For Other Purposes	19,000	TE923	19,000
Net Assets-Unrestricted (Deficit)	97,195	TE924	91,900
TOTAL Net Position	116,195		110,900
TOTAL Fund Balance	116,195		110,900
TOTAL Liabilities, Deferred Inflows And Fund Balance	119,835		115,015

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	38	TE2401	16
TOTAL Use of Money And Property	38		16
Other Revenue	5,670	TE2770	8,670
TOTAL Miscellaneous Local Sources	5,670		8,670
TOTAL Revenues	5,708		8,686
TOTAL Revenues	5,708		8,686

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Private Purp Activities Contractual	12,995	TE19454	13,980
TOTAL Other Private Purp Activities Contractual	12,995		13,980
TOTAL General Government Support	12,995		13,980
TOTAL Expenditures	12,995		13,980
TOTAL Expenditures	12,995		13,980

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	123,482	TE8021	116,195
Restated Fund Balance - Beg of Year	123,482	TE8022	116,195
ADD - REVENUES AND OTHER SOURCES	5,708		8,686
DEDUCT - EXPENDITURES AND OTHER USES	12,995		13,980
Fund Balance - End of Year	116,195	TE8029	110,899

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,442	V200	
TOTAL Cash	1,442		0
TOTAL Assets	1,442		0

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	1,442	V915	
TOTAL Assigned Fund Balance	1,442		0
TOTAL Fund Balance	1,442		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,442		0

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings		V2401	
TOTAL Use of Money And Property	0		0
Premium & Accrued Interest On Obligations	46,866	V2710	
TOTAL Miscellaneous Local Sources	46,866		0
TOTAL Revenues	46,866		0
Interfund Transfers	316,425	V5031	359,846
TOTAL Interfund Transfers	316,425		359,846
Advanced Refunding Bonds		V5791	
Current Refunding Bonds	310,000	V5792	
TOTAL Proceeds of Obligations	310,000		0
TOTAL Other Sources	626,425		359,846
TOTAL Revenues	673,292		359,846

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fiscal Agents Fees, Contr Expend	15,424	V13804	
TOTAL Fiscal Agents Fees	15,424		0
TOTAL General Government Support	15,424		0
Debt Principal, Serial Bonds	605,000	V97106	315,000
TOTAL Debt Principal	605,000		315,000
Debt Interest, Serial Bonds	51,425	V97107	46,288
TOTAL Debt Interest	51,425		46,288
TOTAL Expenditures	671,850		361,288
Repayments To Esc Agent Adv Ref Bonds		V99914	
	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	671,850		361,288

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	1,442
Restated Fund Balance - Beg of Year		V8022	1,442
ADD - REVENUES AND OTHER SOURCES	673,292		359,846
DEDUCT - EXPENDITURES AND OTHER USES	671,850		361,288
Fund Balance - End of Year	1,442	V8029	

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	5,343,979	W129	4,738,547
TOTAL Provision To Be Made In Future Budgets	5,343,979		4,738,547
TOTAL Assets	5,343,979		4,738,547

VILLAGE OF Fairport
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	451,622	W638	140,693
Total OPEB Liability	2,561,870	W683	2,611,289
Compensated Absences	50,487	W687	21,565
TOTAL Other Liabilities	3,063,979		2,773,547
Bonds Payable	2,280,000	W628	1,965,000
TOTAL Bond And Long Term Liabilities	2,280,000		1,965,000
TOTAL Liabilities	5,343,979		4,738,547
TOTAL Liabilities	5,343,979		4,738,547

VILLAGE OF Fairport
Statement of Indebtedness
For the Fiscal Year Ending 2022

1/26/2023

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
2018	BOND N	Upgrade Electric Substation		Y	05/18/2018	05/15/2046	3.44%		\$5,850,000	\$5,365,000	\$170,000	\$0	\$0		\$5,195,000
2020	BOND N	Portable Radios and SCBA Equip			06/05/2019	05/15/2034	2.65%		\$802,000	\$690,000	\$60,000	\$0	\$0		\$630,000
2021	BOND N	Waterfront Improvement Project			05/18/2021	05/15/2031	1.221%		\$565,000	\$565,000	\$55,000	\$0	\$0		\$510,000
2021	BOND N	Capital Improvement Refunding			02/17/2021	05/15/2030	0.77%		\$1,620,000	\$1,615,000	\$200,000	\$0	\$0		\$1,415,000
2021	BOND N	Fire Truck Refunding			02/17/2021	05/15/2030	0.77%		\$310,000	\$305,000	\$35,000	\$0	\$0		\$270,000
2017	BOND N	DPW Building Refunded			05/17/2017	05/07/2027	2.00%		\$1,055,000	\$655,000	\$100,000	\$0	\$0		\$555,000
2012	BOND N	2002&2003 Refunding			12/29/2011	11/15/2022	2.002%		\$3,878,750	\$477,250	\$273,250	\$0	\$0		\$204,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$9,672,250	\$893,250	\$0	\$0	\$0	\$8,779,000
2019	OTHR N	Electric Vehicle Program			12/10/2018	02/28/2022	0.00%		\$269,300	\$67,325	\$67,325	\$0	\$0		\$0
2022	OTHR N	Electric Vehicle Program			04/01/2022	07/31/2025	0.00%		\$338,892	\$0		\$0	\$0		\$338,892
2020	OTHR N	Electric Vehicle Program			05/15/2020	09/30/2023	0.00%		\$304,882	\$220,193	\$101,627	\$0	\$0		\$118,565
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$338,892	\$287,518	\$168,952	\$0	\$0	\$0	\$457,457
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$338,892	\$9,959,768	\$1,062,202	\$0	\$0	\$0	\$9,236,457

VILLAGE OF Fairport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$902.50
Demand Deposits	9Z2011	\$5,707,295.28
Time Deposits	9Z2021	\$5,472,741.80
Total		\$11,180,939.58
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$789,763.64
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$10,647,351.48
Total		\$11,437,115.12
 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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0001	\$1,281,636	\$0	\$0	\$1,281,636
****-0004	\$1,201,125	\$92,222	\$0	\$1,293,347
****-0005	\$897,639	\$45,708	\$0	\$943,346
****-0006	\$205,067	\$10,140	\$0	\$215,207
****-0547	\$7,528	\$0	\$0	\$7,528
****-2119	\$115,015	\$0	\$0	\$115,015
****-5005	\$20,061	\$0	\$0	\$20,061
****-5307	\$0	\$0	\$0	\$0
****-5420	\$2,907,123	\$458	\$147,861	\$2,759,719
****-5439	\$0	\$0	\$0	\$0
****-5705	\$7,580	\$0	\$356	\$7,225
****-8372	\$3,236	\$1	\$3,236	\$1
****-1577	\$1,105	\$0	\$73	\$1,032
****-1551	\$3,529,972	\$118,748	\$5,808	\$3,642,912
****-4229	\$148,765	\$1,537	\$0	\$150,302
****-7002	\$167,640	\$0	\$0	\$167,640
****-7003	\$990,155	\$0	\$0	\$990,155
Total Adjusted Bank Balance				\$11,595,126
Petty Cash				\$902.50
Adjustments				\$0.00
Total Cash			9ZCASH *	\$11,596,029
Total Cash Balance All Funds			9ZCASHB *	\$11,596,029
* Must be equal				

VILLAGE OF Fairport
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<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 2022

Total Full Time Employees:		66			
Total Part Time Employees:		24			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$698,971.24	56	14	
90158	Police and Fire Retirement	\$250,892.97	9		
90258	Local Pension Fund				
90308	Social Security	\$332,345.76	66	24	
90408	Worker's Compensation Insurance	\$250,068.92	66	24	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$9,584.24			
90608	Hospital and Medical (Dental) Insurance	\$1,120,395.05	59		13
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$28,208.56	66	24	
Total		\$2,690,466.74			
Computed Total From Financial Section (comparative purposes only)		\$2,072,786.96			

VILLAGE OF Fairport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$48,983	15,845	gallons	
Diesel Fuel	\$65,420	21,363	gallons	
Fuel Oil			gallons	
Natural Gas	\$25,513	2,844	cubic feet	DTH
Electricity	\$206,574	1,240,558	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Megan A. Cook, 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 05/31/2022, 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 05/31/2022 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

Megan A. Cook
Name

(585) 421-3202
Telephone Number

Clerk-Treasurer
Title

31 S. Main Street, Fairport, NY 14451
Official Address

10/21/2022
Date of Certification

(585) 421-3202
Official Telephone Number

VILLAGE OF Fairport
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Account Code Comment

- Account Code A99019 See A99509
- Account Code A4489 Reclassified to A4089 - ARPA Money
- Account Code A4089 See A4489
- Account Code A99509 Reclassified from A99019 per H5031

(EE) ENTERPRISE UTILITY

Account Code Comment

- Account Code EE628 Reclassified portion of unamortized premiums to EE688
- Account Code EE688 See EE628

Adjustment Reason

- Account Code EE8012 Customer Charges earned as of May 31, 2021 that were billed and recorded in June 2021