



# VILLAGE OF FAIRPORT, NY

## FINANCIAL REPORT

**NOVEMBER 2019**

Prepared by:  
Megan C. Anderson, CPA  
Clerk-Treasurer

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Megan C. Anderson, CPA  
Clerk-Treasurer



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December 9, 2019

To the Board of Trustees,

I have compiled this Financial Report for the month of November 2019.

This report includes and analysis of the General Fund, Capital Projects Fund, Reserves Fund, Sewer Fund, and Debt Service Fund through November 30, 2019. Included in each fund is a monthly analysis, a balance sheet, a revenue statement, an expenditure statement, and a statement of changes in fund balance.

I have also included a reconciliation of the 3 capital reserve funds as well as the November Bank Reconciliation.

Sincerely,

Megan C. Anderson, CPA  
Clerk-Treasurer

# GENERAL FUND ANALYSIS

## NOVEMBER 2019

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### BALANCE SHEET

The General Fund ended the month with a fund balance of **\$4,501,547.64** of which \$4,073,489.14 is unassigned. The majority of this fund balance is equal to cash in the bank of \$4,211,914.89. The remainder of the fund balance is related to \$18,179.31 in invoices billed but not yet received in cash, \$138,846.44 of amounts owed from the Capital Projects fund upon receipt of grant reimbursements, \$59,697.61 owed from residents for 2019-2020 real property taxes, a prepayment of the Workers Compensation Contract bill of \$156,623.24, offset by an amount owed to NYS Retirements systems that will be paid with the December bill.

### REVENUES

Through November 30, 2019, 57% of budgeted revenues have been earned and recorded compared to 50% through October 31, 2019.

#### Current Monthly Activity

During the month of November, the Village earned and recorded \$508,414.31 in revenues. The majority of this activity relates to the receipt of sales tax for the period July 1 – September 30 in the amount of \$448,001.44. In addition, there was a significant collection of rental income in the amount of \$30,775.37 mostly related to the annual payment under the Verizon lease agreement for the cell tower. Finally, there was a significant receipt for the issuance of a building permit in the amount of \$17,134.60 related to the ongoing 25 Parce Avenue development.

#### Year – to – Date Activity

As of November 30 2019, the Village should expect that between 42% and 50% of revenues have been earned as recorded as 6 of the 12 months of the fiscal year have passed. Significant variations from this expectation are noted below:

- Real Property Taxes & Special Assessments are at 100% because the Village earns that revenue on the first day of the year when the Tax Bills are mailed out.
- PILOTS is only at 26.39%. This is reasonable noting that the FMC PILOT is a significant portion of this budget and is not billed until January of each year.
- Sales Tax is only at 33% because the Village has only received proceeds for the months of June – September.
- Departmental income is only at 13.43% because a significant amount of this budget will not be collected during the year related to OCED. Village management is continuing to monitor this anticipated budget gap.
- Interest and Earnings is already at 98% as the NYCLASS funds are performing better than anticipated.
- Misc. revenues is only at 19% noting that the majority of this revenue is received in the Spring related to the Workers Compensation Plan refund.
- Fire Protection is at 0% as this is an annual amount received from the Town in March each year.
- Interfund revenues is at 0% because the Village bills FMC for reimbursement of time on January 1 and May 31 of each year.
- Transfers in is at 0% because the Village transfers reimbursement from the Sewer Fund for personnel costs on January 1 and May 31 of each year.

# GENERAL FUND ANALYSIS (Continued)

## NOVEMBER 2019

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### EXPENDITURES

Through November 30, 2019, 43% of budgeted appropriations have been spent or encumbered compared to 32% through October 31, 2019.

#### Current Monthly Activity

During the month of November, the Village incurred and recorded \$683,684.37 in expenditures. Significant expenditures incurred in November were as follows:

- The Village recorded payroll expenses in the amount of \$108,979.65 for pay period ending November 9, 2019, check date November 14, 2019.
- The Village recorded payroll expenses in the amount of \$160,277.30 for pay period ending November 23, 2019 check date November 27, 2019.
- The Village recorded monthly costs related to October Fleet expenses in the amount of \$14,961.23
- The Village recorded monthly costs related to October IT expenses in the amount of \$4,672.68
- The Village recorded monthly costs related to September Electric costs in the amount of \$11,546.46.
- The Village spent \$9,834.56 for Potter Park related costs mainly due to the payment for evaluation of the House and Carriage.
- The Village recorded monthly costs related to the October Waste Management bill in the amount of \$10,903.55
- The Village recorded a quarterly transfer to each capital reserve fund in the amounts of \$87,500, \$73,357.50, and \$5,000 to fund the General Capital Reserve, Fire Rolling Stock Reserve, and Fire Equipment Reserve, respectively.
- The Village recorded a transfer to debt service in the amount of \$96,252.05 to fund the November 15, 2019 required debt service payment.

#### Year – to - Date Activity

As of November 30, 2019, the Village should expect that between 42% and 50% of expenditures have been incurred and recorded as 6 of the 12 months of the fiscal year have passed. Significant variations from this expectation are noted below:

- Engineering costs are already at 73%. This is reasonable noting this is not a monthly occurrence. The majority of the budget relates to a one-time survey study of main street park which has already occurred.
- Insurance costs are already at 97% spent. The Village is billed for the annual service at the beginning of the fiscal year. There are no more significant anticipated expenditures.
- Street Maintenance and Cleaning expenditures are already at 79%. This is not cause for concern as this is a seasonal account. The majority of the contractual budget relates to the Slurry Seal Project and Crack Seal projects which have already been completed.
- Programs for the Aging is already at 100% spent. This is reasonable, as there is one contract under this account which has been paid in full.
- Potter expenditures is already at 82%. This is reasonable noting that the majority of the budget relates to the House assessment performed by Labella which has already been paid.
- Special Rec Dock expenditures, Celebrations/Community Beautification expenditures Other Home and Community Services and Storm Sewer Drainage expenditures are already at 68%, 70%, 67% and 89%. This is reasonable noting these to be seasonal accounts.
- NYS retirement is at 0% as the Village is billed in December of each year.

VILLAGE OF  
**FAIRPORT**  
*on the Erie Canal*

**GENERAL FUND**  
**Balance Sheet**

	<u>NOV 30, 2019</u>	<u>OCT 31, 2019</u>	<u>\$\$ VARIANCE</u>
<b>ASSETS:</b>			
Cash - Flexible Spending	11,696.85	12,366.41	(669.56)
Cash - Savings Account	1,897,343.22	2,075,652.10	(178,308.88)
Investments - NYCLASS	2,031,136.06	2,028,443.02	2,693.04
Cash - Accounts Payable	1.00	1.00	-
Cash - Petty	125.00	125.00	-
Cash - Departmental	177.50	177.50	-
Restricted Cash - Insurance Reserve	29,723.07	29,683.56	39.51
Restricted Cash - Workers Compensation	209,905.31	209,628.71	276.60
Restricted Cash - Asset Forfeiture	31,806.88	31,796.78	10.10
Taxes Receivable - Current	59,697.61	60,888.04	(1,190.43)
Accounts Receivable	18,179.31	17,530.31	649.00
Due from other funds	138,846.44	138,846.44	-
Due from Federal & State	-	-	-
Due from other governments	-	-	-
Prepaid Expense	156,623.24	156,623.24	-
<b>Total Assets</b>	<u>4,585,261.49</u>	<u>4,761,762.11</u>	<u>(176,500.62)</u>
<b>LIABILITIES:</b>			
Accounts Payable	26.95	26.95	-
Accrued Liabilities	-	-	-
Deposits for Flexible Spending	11,656.85	12,326.41	(669.56)
Due to other funds	-	-	-
Due to NYS Retirement Systems	68,496.55	68,496.55	-
Overpayments and clearing	3,533.50	4,094.50	(561.00)
<b>Total Liabilities</b>	<u>83,713.85</u>	<u>84,944.41</u>	<u>(1,230.56)</u>
<b>FUND BALANCE:</b>			
Non-Spendable	156,623.24	156,623.24	-
Assigned for Encumbrances			
Restricted:			
Insurance	29,723.07	29,683.56	39.51
Workers Compensation	209,905.31	209,628.71	276.60
Asset Forfeiture	31,806.88	31,796.78	10.10
Unassigned	4,073,489.14	4,249,085.41	(175,596.27)
<b>Total Fund Balance</b>	<u>4,501,547.64</u>	<u>4,676,817.70</u>	<u>(175,270.06)</u>
<b>Total Liabilities &amp; Fund Balance</b>	<u>4,585,261.49</u>	<u>4,761,762.11</u>	<u>(176,500.62)</u>

VILLAGE OF  
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*on the Erie Canal*

**GENERAL FUND  
TOTAL REVENUES**

	MONTH - TO - DATE	ORIG. BUDGET	BUDGET ADJ	ADJUSTED BUDGET	YEAR - TO - DATE	BUDGET VARIANCE OVER (UNDER)	% OF BUDGET RECORDED
Real Property Taxes	-	2,921,050.00	-	2,921,050.00	2,919,645.76	(1,404.24)	99.95%
Special Assessments	-	3,893.00	-	3,893.00	3,893.00	-	100.00%
PILOTS	-	98,571.00	-	98,571.00	26,011.93	(72,559.07)	26.39%
Interest & Penalties	100.83	7,500.00	-	7,500.00	10,814.14	3,314.14	144.19%
Sales Tax	448,001.44	1,780,035.00	-	1,780,035.00	588,745.87	(1,191,289.13)	33.07%
Utilities Gross Receipts	287.66	25,000.00	-	25,000.00	7,387.38	(17,612.62)	29.55%
Franchise Fees	-	70,000.00	-	70,000.00	32,720.66	(37,279.34)	46.74%
Departmental Income - General Gov	198.00	5,250.00	-	5,250.00	2,220.50	(3,029.50)	42.30%
Departmental Income - Public Safety	202.75	4,100.00	-	4,100.00	2,263.50	(1,836.50)	55.21%
Departmental Income - Transportation	-	18,700.00	-	18,700.00	2,511.85	(16,188.15)	13.43%
Departmental Income - Culture & Rec	320.00	51,095.00	-	51,095.00	31,412.00	(19,683.00)	61.48%
Departmental Income - Home & Comm	3,307.50	55,860.00	-	55,860.00	29,946.20	(25,913.80)	53.61%
Fire Protection	-	892,859.00	(64,403.00)	828,456.00	-	(828,456.00)	0.00%
Intergovernmental Charges - Home & Comm	-	3,915.00	-	3,915.00	-	(3,915.00)	0.00%
Interest & Earnings	3,271.36	25,000.00	-	25,000.00	24,538.10	(461.90)	98.15%
Rental of Real Property	30,775.37	151,715.00	-	151,715.00	86,483.56	(65,231.44)	57.00%
Licenses & Permits	18,998.40	44,900.00	-	44,900.00	31,281.60	(13,618.40)	69.67%
Fines & Forfeitures	2,651.00	31,500.00	-	31,500.00	13,331.00	(18,169.00)	42.32%
Sale of Property	300.00	1,000.00	-	1,000.00	330.00	(670.00)	33.00%
Misc	-	100,500.00	10,000.00	110,500.00	21,263.98	(89,236.02)	19.24%
Interfund Revenues	-	139,147.00	-	139,147.00	-	(139,147.00)	0.00%
Mortgage Tax	-	50,000.00	-	50,000.00	31,389.43	(18,610.57)	62.78%
Stated Aid - Court Facilities	-	-	7,562.00	7,562.00	7,562.00	-	
State Aid - Public Safety	-	5,022.00	1,500.00	6,522.00	-	(6,522.00)	0.00%
State Aid - Homeland Security	-	15,000.00	-	15,000.00	-	(15,000.00)	0.00%
Transfer - In	-	153,776.00	-	153,776.00	-	(153,776.00)	0.00%
Appropriated Fund Balance	-	100,000.00	50,000.00	150,000.00	-		
<b>Total Revenues</b>	<b>508,414.31</b>	<b>6,755,388.00</b>	<b>4,659.00</b>	<b>6,760,047.00</b>	<b>3,873,752.46</b>	<b>(2,736,294.54)</b>	<b>57%</b>



**GENERAL FUND**

**Total Expenditures**

	<b>MONTH TO DATE</b>	<b>ORIGINAL BUDGET</b>	<b>BUDGET ADJUSTMENTS</b>	<b>ADJUSTED BUDGET</b>	<b>YEAR TO DATE</b>	<b>ENCUM</b>	<b>BUDGET AVAILABLE</b>	<b>% OF BUDGET SPENT</b>
BOARD OF TRUSTEES	3,238.83	85,052.00	(9,000.00)	76,052.00	30,695.23	-	45,356.77	<b>40%</b>
VILLAGE JUSTICE	5,008.28	67,376.00	10,282.00	77,658.00	36,920.61	-	40,737.39	<b>48%</b>
MAYOR	1,217.08	18,922.00	-	18,922.00	9,428.26	-	9,493.74	<b>50%</b>
MANAGER	12,936.83	135,395.00	-	135,395.00	64,394.01	-	71,000.99	<b>48%</b>
TREASURER	24,436.90	251,816.00	(14,653.00)	237,163.00	113,561.59	-	123,601.41	<b>48%</b>
RECORD ARCHIVE	-	1,270.00	-	1,270.00	20.00	-	1,250.00	<b>2%</b>
VILLAGE ATTORNEY	3,359.50	29,000.00	-	29,000.00	9,245.54	-	19,754.46	<b>32%</b>
PERSONNEL	469.05	11,235.00	-	11,235.00	2,397.49	-	8,837.51	<b>21%</b>
ENGINEER	6,900.00	2,500.00	6,900.00	9,400.00	6,900.00	-	2,500.00	<b>73%</b>
VILLAGE HALL	290.29	19,735.00	-	19,735.00	3,609.97	-	16,125.03	<b>18%</b>
CENTRAL GARAGE	14,961.23	155,707.00	-	155,707.00	65,185.63	-	90,521.37	<b>42%</b>
DPW FACILITY	170.11	23,840.00	-	23,840.00	10,116.94	-	13,723.06	<b>42%</b>
CENTRAL COMMUNICATIONS	1,109.27	22,900.00	-	22,900.00	6,160.79	-	16,739.21	<b>27%</b>
INFORMATION TECHNOLOGY	4,672.68	107,283.00	-	107,283.00	66,527.64	-	40,755.36	<b>62%</b>
UNALLOCATED INSURANCE	-	70,000.00	-	70,000.00	67,840.79	-	2,159.21	<b>97%</b>
MUNICIPAL ASSN DUES	-	3,650.00	-	3,650.00	3,545.00	-	105.00	<b>97%</b>
TAXES & ASSESS	-	3,600.00	-	3,600.00	-	-	3,600.00	<b>0%</b>
MISC	-	400.00	-	400.00	119.46	-	280.54	<b>30%</b>
CONTINGENT ACCOUNT	-	40,000.00	(31,450.00)	8,550.00	-	-	8,550.00	<b>0%</b>
POLICE	128,659.17	1,175,836.00	-	1,175,836.00	591,489.14	-	584,346.86	<b>50%</b>
ASSET FORFEITURE	-	-	-	-	2,914.00	-	(2,914.00)	<b>0%</b>
FIRE	13,181.65	216,986.00	1,500.00	218,486.00	72,520.69	671.96	145,293.35	<b>33%</b>
FIRE FACILITY TRAINING	-	15,000.00	-	15,000.00	-	-	15,000.00	<b>0%</b>
CONTROL OF ANIMALS	-	-	-	-	100.00	-	(100.00)	<b>0%</b>
SAFETY INSPECTION	8,115.34	111,038.00	-	111,038.00	51,764.01	-	59,273.99	<b>47%</b>
DPW ADMINISTRATION	72,299.01	877,198.00	-	877,198.00	445,890.54	-	431,307.46	<b>51%</b>
STREETS MAINT. & CLEAN.	4,271.91	98,612.00	-	98,612.00	77,542.73	-	21,069.27	<b>79%</b>
SNOW REMOVAL	3,445.65	95,153.00	-	95,153.00	3,445.65	-	91,707.35	<b>4%</b>
STREET LIGHTING	11,546.46	193,536.00	-	193,536.00	46,402.39	-	147,133.61	<b>24%</b>



SIDEWALKS	-	-	-	-	49.20	-	(49.20)	<b>#DIV/0!</b>
OFF STREET PARKING	253.90	3,600.00	-	3,600.00	1,632.41	-	1,967.59	<b>45%</b>
PUBLICITY	980.88	25,200.00	74,700.00	99,900.00	45,058.65	-	54,841.35	<b>45%</b>
PROGRAMS FOR AGING	-	3,500.00	(1,750.00)	1,750.00	1,750.00	-	-	<b>100%</b>
ECONOMIC DEVELOPMENT	-	11,000.00	-	11,000.00	3,666.66	-	7,333.34	<b>33%</b>
PARKS	74.40	15,100.00	-	15,100.00	573.66	-	14,526.34	<b>4%</b>
POTTER	9,864.59	3,000.00	9,850.00	12,850.00	10,493.14	-	2,356.86	<b>82%</b>
SPECIAL REC DOCK FACILITIES	126.54	22,192.00	-	22,192.00	15,147.90	-	7,044.10	<b>68%</b>
MUSEUM	-	700.00	-	700.00	-	-	700.00	<b>0%</b>
CELEBRATIONS	-	3,040.00	-	3,040.00	1,739.48	-	1,300.52	<b>57%</b>
ZBA	1,697.20	30,804.00	-	30,804.00	12,931.55	-	17,872.45	<b>42%</b>
PLANNING BOARD	2,775.88	35,904.00	-	35,904.00	18,955.30	-	16,948.70	<b>53%</b>
HPC	640.60	18,778.00	-	18,778.00	6,494.45	-	12,283.55	<b>35%</b>
SANITARY SEWER	2,113.80	34,989.00	-	34,989.00	12,002.04	-	22,986.96	<b>34%</b>
REFUSE COLLECTION	13,455.71	134,336.00	-	134,336.00	65,094.58	-	69,241.42	<b>48%</b>
STREET CLEANING	(1,013.62)	2,500.00	-	2,500.00	118.54	-	2,381.46	<b>5%</b>
COMM. BEAUTIFICATION	-	2,736.00	-	2,736.00	1,916.72	-	819.28	<b>70%</b>
STORM SEWER DRAINAGE	963.30	22,100.00	3,249.00	25,349.00	22,554.21	-	2,794.79	<b>89%</b>
SHADE TREES	5,104.00	68,200.00	-	68,200.00	15,542.64	-	52,657.36	<b>23%</b>
OTHER HOME & COMM SERV	750.00	7,051.00	-	7,051.00	4,713.75	-	2,337.25	<b>67%</b>
NYS RETIREMENT	-	424,576.00	-	424,576.00	-	-	424,576.00	<b>0%</b>
EMPLOYEE BENEFITS	62,618.40	1,054,805.00	(4,000.00)	1,050,805.00	417,754.64	-	633,050.36	<b>40%</b>
TRANSFER-OUT	262,989.55	998,237.00	(35,000.00)	963,237.00	434,017.05	-	529,219.95	<b>45%</b>
<b>Total Expenditures</b>	<u>683,684.37</u>	<u>6,755,388.00</u>	<u>10,628.00</u>	<u>6,766,016.00</u>	<u>2,880,944.67</u>	<u>671.96</u>	<u>3,884,399.37</u>	<b>43%</b>

VILLAGE OF  
**FAIRPORT**  
*on the Erie Canal*

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**GENERAL FUND**  
**CHANGE IN FUND BALANCE**

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	11/1/2019 - 11/30/2019 MONTH - TO - DATE	6/1/2019 - 11/30/2019 YEAR - TO - DATE
FUND BALANCE	4,676,817.70	3,508,739.85
REVENUES	508,414.31	3,873,752.46
EXPENDITURES	(683,684.37)	(2,880,944.67)
FUND BALANCE - ending	<u>4,501,547.64</u>	<u>4,501,547.64</u>

# CAPITAL PROJECTS FUND ANALYSIS

November 2019

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## BALANCE SHEET

The Capital Projects Fund ended the month with a fund balance of **\$111,514.17**. Most of the balance is equal to the cash in the bank that was generated from the unspent Bond proceeds, and "Local Share Payments" from the Fairport Merchants and Rotary for the Train View Station project. There is **\$137,761.43** owed from NYS and Federal Grants related to CHIPs reimbursements and CDBG reimbursements, but there is an offsetting liability owed to the General fund. The General Fund provided the cash upfront for these cost reimbursement grants. Upon receipt of the grant money the capital fund will immediately repay the general fund for the advancement in cash.

## CURRENT MONTH ACTIVITY

During the month of November, the Village incurred total capital costs of **\$134,624.30** as follows:

- \$10,367.28 for the Fire Building Alarm System upgrade project
- \$2,270 for an old outstanding contract related to the Streetscape project.
- \$115,223.88 for the Sidewalk Improvement Project.
- \$8,482.42 for planning costs related to the Bicentennial Canal Gateway Project.
- A write off of \$1,719.28 for the record archive project. Based on the final review by NYS, the first annual maintenance fees for Laserfiche were not allowable under the grant and therefore written off from the project and reallocated to the General fund.

During the month of November, the Village earned total capital revenue of **\$130,627.69** as follows:

- \$14.54 in interest
- \$132,332.43 transferred over from the Reserve funds to finance the costs of the current month's expenditures.
- A \$1719.28 write off related to the Record Archive Grant.

## YEAR TO DATE ACTIVITY

Through November, the Village has spent **\$1,391,707.69** on Capital Projects as follows:

- \$334,668.00 spent on SCBA Bottles financed through Bond Proceeds.
- \$394,019.83 spent on Fire Truck Portable Radios financed through Bond Proceeds.
- \$46,159.73 spent on Record Archiving financed through NYS Grant Money.
- \$736.00 spent on the Public Restroom Project financed through the General Capital Reserve.
- \$6,794.78 spent on signage material financed through the General Capital Reserve.
- \$122,445.81 spent on Street Maintenance with \$75,121.51 financed through CHIPs and \$47,324.30 financed through the General Capital Reserve.
- \$40,383.03 spent on Fire Department IT Integration and Networking financed through the Fire Equipment Reserve.
- \$46,671.76 spent on the Bicentennial Canal Gateway project financed through General Capital Reserve.
- \$47,174.70 spent on the DeLand Park B Storm Sewer project financed through CDBG.
- \$7,270.00 spent on Mobile Speed Signs financed through the General Capital Reserve.
- \$22,561.74 spent on a new Fire Building Alarm system financed through the Fire Equipment Reserve.
- \$5,975.00 spent on a new HVAC unit in the Police Department financed through the General Capital Reserve.
- \$185,853.43 spent on Snow Removal Equipment financed through the General Capital Reserve.
- \$128,723.88 spent on the Sidewalk Improvement Project financed through the General Capital Reserve.

VILLAGE OF  
**FAIRPORT**  
*on the Erie Canal*

**CAPITAL PROJECTS FUND**  
**BALANCE SHEET**

	NOV 30, 2019	OCT 31, 2019	\$\$ VARIANCE
<b>TOTAL ASSETS:</b>			
ASSETS			
CHASE BANK	\$ 112,599.18	\$ 115,510.78	\$ (2,911.60)
NYCLASS/FIRST NIAGARA BANK	-	-	-
ACCOUNTS RECEIVABLE	-	-	-
STATE & FEDERAL AID RECEIVABLE	137,761.43	138,846.44	(1,085.01)
DUE FROM OTHER FUNDS	-	-	-
<b>Total Assets</b>	<b>\$ 250,360.61</b>	<b>\$ 254,357.22</b>	<b>\$ (3,996.61)</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ -	-	-
DUE TO OTHER FUNDS	138,846.44	138,846.44	-
<b>Total Liabilities</b>	<b>138,846.44</b>	<b>138,846.44</b>	<b>-</b>
FUND BALANCE:			
ASSIGNED FOR CAPITAL PROJECTS	111,514.17	115,510.78	(3,996.61)
<b>Total Fund Balance</b>	<b>111,514.17</b>	<b>115,510.78</b>	<b>(3,996.61)</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 250,360.61</b>	<b>\$ 254,357.22</b>	<b>\$ (3,996.61)</b>



**CAPITAL PROJECTS FUND**  
**TOTAL REVENUES & EXPENDITURES**

	11/1/2019 - 11/30/2019 MONTH - TO - DATE	6/1/2019 - 11/30/2019 YEAR - TO - DATE
<b>REVENUES:</b>		
INTEREST	\$ 14.54	\$ 248.29
OTHER LOCAL GOVERNMENTS	-	32,500.00
STATE AID - RECORDS MANAGEMENT	(1,719.28)	46,159.73
STATE AID - CHIPS	-	75,121.51
FEDERAL AID - DOT	-	-
FEDERAL AID - CDBG	-	47,174.70
SERIAL BONDS	-	802,000.00
TRANSFER IN	132,332.43	494,563.92
<b>Total Revenues</b>	<b>\$ 130,627.69</b>	<b>\$ 1,497,768.15</b>
<b>EXPENDITURES:</b>		
RECORD ARCHIVE.EQUIPMENT	\$ (1,719.28)	\$ 46,159.73
CARPET REPLACEMENT	-	-
CLOCKTOWER	-	-
PUBLIC RESTROOMS	-	736.00
POLICE EQUIPMENT	-	-
POLICE CAPITAL OUTLAY	-	5,975.00
POLICE RECORD ROOM UPGRADE	-	-
POLICE MOBILE SPEED SIGNS	-	7,270.00
FIRE BUILDING ALARM SYSTEM	10,367.28	22,561.74
FIRE SCBA BOTTLES	-	334,668.00
FIRE TRUCK & PORTABLE RADIOS	-	394,019.83
FIRE IT INTEGRATION & NETWORKING	-	40,383.03
DPW EQUIPMENT	-	6,794.78
TRAINVIEWING STATION	-	-
PARKING LOT SIGNAGE	-	-
BOAT RENTAL BUILDING REPAIRS	-	-
STREETS MAINT. & CLEAN.EQUIPMENT	-	122,445.81
STREETSCAPE	2,270.00	2,270.00
SNOW REMOVAL EQUIPMENT	-	185,853.43
SIDEWALKS	115,223.88	128,723.88
BICENTENNIAL CANAL GATEWAY PROJECT	8,482.42	46,671.76
STORM SEWER DRAINAGE EQUIPMENT	-	47,174.70
<b>Total Expenditures</b>	<b>\$ 134,624.30</b>	<b>\$ 1,391,707.69</b>

VILLAGE OF  
**FAIRPORT**  
*on the Erie Canal*

**CAPITAL PROJECTS FUND**  
**CHANGE IN FUND BALANCE**

	11/1/2019 - 11/30/2019 MONTH - TO - DATE	6/1/2019 - 11/30/2019 YEAR - TO - DATE
FUND BALANCE - beginning	\$ 115,510.78	\$ 5,453.71
REVENUES	130,627.69	1,497,768.15
EXPENDITURES	(134,624.30)	(1,391,707.69)
FUND BALANCE - ending	\$ 111,514.17	\$ 111,514.17

# **CAPITAL RESERVES FUND ANALYSIS**

## **NOVEMBER 2019**

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### **BALANCE SHEET**

The Capital Reserves Fund ended the month with a fund balance of **\$1,130,212.26**. The entire balance is equal to the cash in the bank allocated to the three reserves as follows; (1) \$554,394.13 in General Capital, (2) \$106,870.79 in Fire Equipment, and (3) \$468,947.34 in Fire Rolling Stock.

### **CURRENT MONTH ACTIVITY**

During the month of November, the Village utilized a total of \$132,332.43 from the reserve funds to finance ongoing projects. \$6,356.13 was utilized from the Fire Equipment Reserve to pay for equipment. \$125,976.30 was utilized from the General Capital Reserve to pay for the (1) Bicentennial Canal Gateway Project, (2) Sidewalk Improvement Project, and (3) the Streetscape project.

During the month of November interest income in the amount of \$1,429.30 was applied to the reserves, allocated based on account balances. Also, during the month of November, the Village transferred a quarter of the Board approved Capital Reserve funding from the General Operating fund in the amount of \$165,857.50 across all three reserve funds.

### **YEAR TO DATE ACTIVITY**

Through November 30, 2019, the Village has utilized \$494,563.92 in capital reserve money to fund ongoing projects. \$431,619.15 relates to the General Capital Reserve and \$62,944.77 relates to the Fire Equipment Reserve.

A YTD reconciliation of each reserve fund can be found on pages 16-18.

VILLAGE OF  
**FAIRPORT**  
*on the Erie Canal*

**CAPITAL RESERVES FUND**  
**BALANCE SHEET**

	NOV 30, 2019	OCT 31, 2019	\$\$ VARIANCE
<b>TOTAL ASSETS:</b>			
ASSETS			
CASH RESERVE - Capital	\$ 554,394.13	\$ 592,143.95	\$ (37,749.82)
CASH RESERVE - Fire Rolling Stock	468,947.34	395,027.71	73,919.63
CASH RESERVE - Fire Equipment	106,870.79	108,086.23	(1,215.44)
DUE FROM OTHER FUNDS - Capital	-	-	-
<b>Total Assets</b>	<b>\$ 1,130,212.26</b>	<b>\$ 1,095,257.89</b>	<b>\$ 34,954.37</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>			
LIABILITIES:			
DUE TO OTHER FUNDS - Capital	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	-	-	-
FUND BALANCE:			
RESTRICTED			
Capital Plan	554,394.13	592,143.95	(37,749.82)
Fire Rolling Stock	468,947.34	395,027.71	73,919.63
Fire Equipment	106,870.79	108,086.23	(1,215.44)
<b>Total Fund Balance</b>	<b>1,130,212.26</b>	<b>1,095,257.89</b>	<b>34,954.37</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 1,130,212.26</b>	<b>\$ 1,095,257.89</b>	<b>\$ 34,954.37</b>



VILLAGE OF  
**FAIRPORT**  
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**CAPITAL RESERVES FUND**  
**TOTAL REVENUES & EXPENDITURES**

	11/1/2019 - 11/30/2019 MONTH - TO - DATE	6/1/2019 - 11/30/2019 YEAR - TO - DATE
<b>REVENUES:</b>		
INTEREST - General Capital	\$ 726.48	\$ 3,553.58
INTEREST - Fire Rolling Stock	562.13	2,099.73
INTEREST - Fire Equipment	140.69	662.11
SALE OF PROPERTY - General Capital	-	13,690.00
SALE OF PROPERTY - Fire Rolling Stock	-	-
SALE OF PROPERTY - Fire Equipment	-	-
TRANSFER IN - General Capital	87,500.00	175,000.00
TRANSFER IN - Fire Rolling Stock	73,357.50	146,715.00
TRANSFER IN - Fire Equipment	5,000.00	10,000.00
	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 167,286.80</b>	<b>\$ 351,720.42</b>
<b>EXPENDITURES:</b>		
TRANSFER OUT - General Capital	125,976.30	431,619.15
TRANSFER OUT - Fire Rolling Stock	-	-
TRANSFER OUT - Fire Equipment	6,356.13	62,944.77
	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 132,332.43</b>	<b>\$ 494,563.92</b>

VILLAGE OF  
**FAIRPORT**  
*on the Erie Canal*

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**CAPITAL RESERVES FUND**  
**CHANGE IN FUND BALANCE**

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	11/1/2019 - 11/30/2019 MONTH - TO - DATE	6/1/2019 - 11/30/2019 YEAR - TO - DATE
FUND BALANCE - beginning	\$ 1,095,257.89	\$ 1,273,055.76
REVENUES	167,286.80	351,720.42
EXPENDITURES	<u>(132,332.43)</u>	<u>(494,563.92)</u>
FUND BALANCE - ending	<u>\$ 1,130,212.26</u>	<u>\$ 1,130,212.26</u>

**VILLAGE OF FAIRPORT**  
**THE CURRENT STATE OF THE CAPITAL FUND**  
For the Period 6/1/2019 - 5/31/2020

	CAPITAL RESERVE	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	TOTAL CAPITAL
	BALANCE	Police	DPW Infrastructure	DPW Buildings & Grounds	DPW Vehicles	Village Hall	FUND
<b>BALANCE ON JUNE 01, 2019</b>	\$ 793,769.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT TRANSACTIONS</b>							
CHIPs			75,121.51				75,121.51
Street Resurfacing			(75,121.51)				(75,121.51)
<b>Other Funding Sources</b>							
Trainviewing Station							
CDBG			47,174.70				47,174.70
Storm Sewer			(47,174.70)				(47,174.70)
Records Management Grant						47,879.01	47,879.01
Payment 3						(47,879.01)	(47,879.01)
<b>CAPITAL RESERVE TRANSACTIONS</b>							
Fund Capital Reserve from Unrestricted	175,000.00						
Transfer to H Fund from Cap Reserve	(431,619.15)	<b>431,619.15</b>	-	-	-	-	<b>431,619.15</b>
RECORD ARCHIVE.EQUIPMENT		(736.00)					(736.00)
CARPET REPLACEMENT							-
CLOCKTOWER							-
PUBLIC RESTROOMS							-
POLICE EQUIPMENT							-
POLICE CAPITAL OUTLAY		(5,975.00)					(5,975.00)
POLICE RECORD ROOM UPGRADE							-
POLICE MOBILE SPEED SIGNS		(7,270.00)					(7,270.00)
DPW EQUIPMENT		(6,794.78)					(6,794.78)
TRAINVIEWING STATION							-
PARKING LOT SIGNAGE							-
BOAT RENTAL BUILDING REPAIRS							-
STREETS MAINT. & CLEAN.EQUIPMENT		(47,324.30)					(47,324.30)
SNOW REMOVAL EQUIPMENT		(185,853.43)					(185,853.43)
SIDEWALKS		(128,723.88)					(128,723.88)
BICENTENNIAL CANAL GATEWAY PROJECT		(46,671.76)					(46,671.76)
STREETSCAPE		(2,270.00)					(2,270.00)
STORM SEWER DRAINAGE EQUIPMENT							-
<b>Additional Funding</b>							
Sale of Assets	13,690.00						-
Interest	3,553.58						-
<b>CURRENT BALANCES</b>	<b>\$ 554,394.13</b>	<b>\$ 0.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.00</b>

**VILLAGE OF FAIRPORT**  
**THE CURRENT STATE OF THE CAPITAL FUND**  
For the Period 6/1/2019 - 5/31/2020

	Fire Equipment RESERVE	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	TOTAL CAPITAL FUND
	BALANCE	IT Integration	SCBA	Portable Radios	Fire Alarm System		FUND
<b>BALANCE ON JUNE 01, 2019</b>	\$ 159,153.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT / BOND TRANSACTIONS</b>							
Bond Proceeds - \$380,000 SCBA			380,000.00 (334,668.00)				- 380,000.00 (334,668.00)
Bond Proceeds - \$427,000 Portable Radios				427,000.00 (390,008.68)			- 427,000.00 (390,008.68)
							-
							-
							-
<b>CAPITAL RESERVE TRANSACTIONS</b>							
Fund Capital Reserve from Unrestricted	10,000.00						
Transfer to H Fund from Cap Reserve	(62,944.77)	62,944.77					62,944.77
FIRE IT INTEGRATION & NETWORKING		(40,383.03)					(40,383.03)
FIRE BUILDING ALARM SYSTEM		(22,561.74)					(22,561.74)
FIRE PORTABLE RADIOS		-					-
<b>Additional Funding</b>							
Sale of Assets	-						-
Interest	662.11						-
Additional Appropriation	-						-
							-
<b>CURRENT BALANCES</b>	<b>\$ 106,870.79</b>	<b>\$ -</b>	<b>\$ 45,332</b>	<b>\$ 36,991</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,323</b>

**VILLAGE OF FAIRPORT**  
**THE CURRENT STATE OF THE CAPITAL FUND**  
For the Period 6/1/2019 - 5/31/2020

	FIRE ROLLING STOCK RESERVE BALANCE	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	TOTAL CAPITAL FUND
<b>BALANCE ON JUNE 01, 2019</b>	\$ 320,132.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT TRANSACTIONS</b>							-
							-
							-
							-
							-
<b>CAPITAL RESERVE TRANSACTIONS</b>							
Fund Capital Reserve from Unrestricted	146,715.00						
Fund Capital Reserve from Unrestricted							
Transfer to H Fund from Cap Reserve	-						-
							-
<b>Additional Funding</b>							
Sale of Assets							
Interest	2,099.73						-
Additional Appropriation							-
							-
<b>CURRENT BALANCES</b>	<b>\$ 468,947.34</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# SEWER FUND ANALYSIS

## NOVEMBER 2019

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### **BALANCE SHEET**

The Sewer Fund ended the month with a fund balance of **\$334,453.90**. The Fund balance is equal to cash of \$304,834.34, outstanding Sewer Rents of \$2,200.00, and \$27,419.56 owed from the Federal Government related to CDBG for the Maple Street Sanitary Sewer CIPP project.

### **REVENUES**

Through November 30, 2019, 96% of budgeted revenues have been earned and recorded.

#### *Current Monthly Activity*

During the month of November, the Village earned and recorded \$38.76 in revenues related to monthly interest.

#### *Year – to - Date Activity*

As of November 30, 2019, the Village should expect that between 42% and 50% of revenues have been earned as recorded as 6 of the 12 months of the fiscal year have passed. Significant variations from this expectation are noted below:

- Sewer Rent is at 98% as the Village earns and records this revenue on the first day of the Fiscal year when the bills are mailed.
- Intergovernmental Charges are at 0% because the Village receives this payment from the Town in May of each year.
- There is un-budgeted Federal Aid recorded in the amount of \$27,419.56 related to a Sanitary Sewer Lining project that was budgeted in the previous fiscal year but has occurred in the current fiscal year.

### **EXPENDITURES**

Through November 30, 2019, 39% budgeted appropriations have been spent or encumbered.

#### *Current Monthly Activity*

During the month of November, the Village paid \$19,370.28 in contractual costs to the MRB group related to the ongoing Sanitary Sewer Analysis.

#### *Year – to - Date Activity*

The majority of this amount relates to encumbered funds for Phase I of the Sanitary Sewer System Analysis through MRB Group as well as the Maple Street Sanitary Sewer CIPP project. Only \$59,021.03 has actually occurred and been spent by the Village, however, we expect a significant bill in December and January from the MRB Group as they complete the Sanitary Sewer Analysis.

VILLAGE OF  
**FAIRPORT**  
*on the Erie Canal*

**SEWER FUND**

**Balance Sheet**

	NOV 30, 2019	OCT 31, 2019	\$\$ VARIANCE
<b>ASSETS:</b>			
CASH	304,834.34	324,055.86	(19,221.52)
TAXES REXCEIVABLE	2,200.00	2,310.00	(110.00)
DUE FROM STATE & FED	27,419.56	27,419.56	-
DUE FROM PERINTON	-	-	-
<b>Total Assets</b>	<u>334,453.90</u>	<u>353,785.42</u>	<u>(19,331.52)</u>
<b>LIABILITIES:</b>			
DUE TO OTHER FUNDS	-	-	-
ACCOUNTS PAYABLE	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE:</b>			
ASSIGNED	334,453.90	353,785.42	(19,331.52)
<b>Total Fund Balance</b>	<u>334,453.90</u>	<u>353,785.42</u>	<u>(19,331.52)</u>
<b>Total Liabilities &amp; Fund Balance</b>	<u>334,453.90</u>	<u>353,785.42</u>	<u>(19,331.52)</u>



**SEWER FUND**

**TOTAL REVENUES & EXPENDITURES**

	<b>MONTH TO DATE</b>	<b>ORIGINAL BUDGET</b>	<b>BUDGET ADJUSTMENTS</b>	<b>ADJUSTED BUDGET</b>	<b>ENCUM</b>	<b>YEAR TO DATE</b>	<b>BUDGET VARIANCE OVER (UNDER)</b>	<b>% OF BUDGET COLLECTED</b>
REVENUES:								
SEWER RENT	-	240,680.00	-	240,680.00	-	237,160.00	(3,520.00)	98.54%
INTEREST	38.76	-	-	-	-	232.25	232.25	
INTERGOVERNMENTAL	-	34,205.00	-	34,205.00	-	-	(34,205.00)	0.00%
FEDERAL AID - CDBG	-	-	-	-	-	27,419.56	27,419.56	
TRANSFER IN	-	-	-	-	-	110.00	110.00	
<b>Total Revenues</b>	<b>38.76</b>	<b>274,885.00</b>	<b>-</b>	<b>274,885.00</b>	<b>-</b>	<b>264,921.81</b>	<b>(9,963.19)</b>	<b>96%</b>
EXPENDITURES:								
EQUIPMENT	-	7,500.00	1,410.00	8,910.00	-	1,410.00	7,500.00	16%
CONTRACTUAL	19,370.28	73,554.00	153,720.00	227,274.00	98,221.47	57,611.03	71,441.50	69%
MAINTENANCE	-	10,300.00	-	10,300.00	-	-	10,300.00	0%
TRANSFER OUT	-	153,776.00	-	153,776.00	-	-	153,776.00	0%
<b>Total Expenditures</b>	<b>19,370.28</b>	<b>245,130.00</b>	<b>155,130.00</b>	<b>400,260.00</b>	<b>98,221.47</b>	<b>59,021.03</b>	<b>243,017.50</b>	<b>39%</b>



VILLAGE OF  
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**SEWER FUND**

**CHANGE IN FUND BALANCE**

	11/1/2019 - 11/30/2019 MONTH - TO - DATE	6/1/2019 - 11/30/2019 YEAR - TO - DATE
FUND BALANCE - beginning, restated	353,785.42	128,553.12
REVENUES	38.76	264,921.81
EXPENDITURES	(19,370.28)	(59,021.03)
FUND BALANCE - ending	334,453.90	334,453.90

# **DEBT SERVICE FUND ANALYSIS**

## **NOVEMBER 2019**

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### **BALANCE SHEET**

The Debt Service Fund ended the month with a fund balance of **\$0**. The previous fund balance of \$39,538.66, plus the current month's transfer from the General of \$96,252.05 was utilized to make the required November 15, 2019 debt service payment.

### **CURRENT MONTH ACTIVITY**

During the month of November, the Village utilized the previous fund balance of \$39,538.66, plus the current month's transfer from the General of \$96,252.05 to make the required November 15, 2019 debt service payment of \$107,500 in Principal and \$28,290.71 interest.

### **YEAR TO DATE ACTIVITY**

Through November 30, 2019, the Village received \$39,534.38 from the MCWA and \$96,252.05 from the General fund. These proceeds plus interest of \$4.28 was used to make the required November Debt Service payment of \$135,790.71. The Village does not anticipate any further activity in the fund until the required May 15 debt service payment.

VILLAGE OF  
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*on the Erie Canal*

**DEBT SERVICE FUND  
BALANCE SHEET**

	NOV 30, 2019	OCT 31, 2019	\$\$ VARIANCE
<b>TOTAL ASSETS:</b>			
ASSETS			
CASH	\$ -	\$ 39,538.66	\$ (39,538.66)
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 39,538.66</b>	<b>\$ (39,538.66)</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>			
FUND BALANCE:			
RESTRICTED	-	39,538.66	(39,538.66)
<b>Total Fund Balance</b>	<b>-</b>	<b>39,538.66</b>	<b>(39,538.66)</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ -</b>	<b>\$ 39,538.66</b>	<b>\$ (39,538.66)</b>

VILLAGE OF  
**FAIRPORT**  
*on the Erie Canal*

**DEBT SERVICE FUND**

**TOTAL REVENUES & EXPENDITURES**

	11/1/2019 - 11/30/2019 MONTH - TO - DATE	6/1/2019 - 11/30/2019 YEAR - TO - DATE
<b>REVENUES:</b>		
INTEREST	\$ -	\$ 4.28
SERIAL BONDS	-	39,534.38
TRANSFER IN	<u>96,252.05</u>	<u>96,252.05</u>
<b>Total Revenues</b>	<b>\$ <u>96,252.05</u></b>	<b>\$ <u>135,790.71</u></b>
<b>EXPENDITURES:</b>		
PRINCIPAL	<u>107,500.00</u>	107,500.00
INTEREST	<u>28,290.71</u>	<u>28,290.71</u>
<b>Total Expenditures</b>	<b>\$ <u>135,790.71</u></b>	<b>\$ <u>135,790.71</u></b>

VILLAGE OF  
**FAIRPORT**  
*on the Erie Canal*

**DEBT SERVICE FUND**  
**CHANGE IN FUND BALANCE**

	11/1/2019 - 11/30/2019 MONTH - TO - DATE	6/1/2019 - 11/30/2019 YEAR - TO - DATE
FUND BALANCE - beginning	\$ 39,538.66	\$ -
REVENUES	96,252.05	135,790.71
EXPENDITURES	(135,790.71)	(135,790.71)
FUND BALANCE - ending	\$ -	\$ -

# BANK RECONCILIATIONS

## NOVEMBER 2019

### BANK RECONCILIATIONS

Bank Reconciliations were performed by the Deputy Clerk and reviewed by the Clerk – Treasurer for the month ending November 30, 2019. A summary of the Bank Reconciliations is provided below:

<b>BANK RECONCILIATIONS</b>					
<u>Bank Account</u>	<u>Bank Balance</u>	<u>O/S Checks</u>	<u>DIT</u>	<u>Other</u>	<u>Book Balance by Bank account</u>
5307	-	-	-	-	-
8372	7,654.25	(7,653.25)	-	-	1.00
5420	2,202,889.61		21.14	-	2,202,910.75
5705	11,770.25	(73.40)	-	-	11,696.85
0547	14,738.36	-	-	-	14,738.36
5439	112,599.45	(0.27)	-	-	112,599.18
5005	31,806.88	-	-	-	31,806.88
2199	122,474.05	-	-	-	122,474.05
NYCLASS	<u>3,425,085.92</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,425,085.92</u>
	<u>5,929,018.77</u>	<u>(7,726.92)</u>	<u>21.14</u>	<u>-</u>	<u>\$ 5,921,312.99</u>

### RECORDED IN GENERAL LEDGER BY FUND:

GENERAL FUND	4,211,914.89
CAPITAL RESERVES FUND	1,130,212.26
CAPITAL PROJECTS	112,599.18
SEWER	304,834.34
PERMANENT	24,842.41
TRUST & AGENCY	14,738.36
PERMANENT - MOUNT PLEASANT	122,474.05
DEBT SERVICE	-
Total Funds	<u>\$ 5,921,615.49</u>
DIFFERENCE	302.50
LESS: Petty Cash	<u>(302.50)</u>
DIFFERENCE	<u>-</u>