



# VILLAGE OF FAIRPORT, NY

## FINANCIAL REPORT

**JUNE 2022**

Prepared by:  
Megan A. Cook, CPA  
Clerk-Treasurer

## Table of Contents

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REPORT TO BOARD OF TRUSTEES.....	1
GENERAL FUND	
Monthly Analysis.....	2
Balance Sheet .....	3
Revenues.....	4
Expenditures.....	5-6
Changes in Fund Balance.....	7
CAPITAL PROJECTS FUND	
Monthly Analysis.....	8
Balance Sheet.....	9
Revenues & Expenditures .....	10
Changes in Fund Balance... ..	11
CAPITAL RESERVES FUND	
Monthly Analysis.....	12
Balance Sheet .....	13
Revenues & Expenditures .....	14
Changes in Fund Balance.....	15
Reconciliation of Reserve Balances.....	16-18
SEWER FUND	
Monthly Analysis.....	19
Balance Sheet .....	20
Revenues & Expenditures .....	21
Changes in Fund Balance.....	22
DEBT SERVICE FUND	
Monthly Analysis.....	23
Balance Sheet .....	24
Revenues & Expenditures .....	25
Changes in Fund Balance.....	26
OTHER	
Monthly Bank Reconciliation.....	27

Megan A. Cook, CPA  
Clerk-Treasurer



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July 11, 2022

To the Board of Trustees,

I have compiled this Financial Report for the month of June 2022. This report is the first report of the **new fiscal year.**

This report includes an analysis of the General Fund, Capital Projects Fund, Reserves Fund, Sewer Fund, and Debt Service Fund through June 30, 2022. 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 June Bank Reconciliation.

Sincerely,

A handwritten signature in dark ink that reads "Megan A. Cook". The signature is written in a cursive style with a large, stylized 'M' and 'C'.

Megan A. Cook, CPA  
Clerk-Treasurer

# GENERAL FUND ANALYSIS

## JUNE 2022

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### BALANCE SHEET

The General Fund ended the month with a fund balance of **\$6,543,879.99** of which \$6,036,573.32 is unassigned. The majority of fund balance is equal to cash in the bank of \$5,585,441.81. The remainder of the fund balance is related to \$609,356.88 in unpaid tax bills, \$19,564.68 in invoices billed but not yet received in cash, an amount owed from other fund of \$311,080, a prepayment of the Workers Compensation contract bill of \$122,176.25, offset by an amount owed to the NYS retirement systems and May bills owed but to be paid in July 2022.

### REVENUES

Through June 30, 2022, 46% of budgeted revenues have been earned and recorded.

During the month of June, the Village earned and recorded \$3,266,208.83. As this is the first month of the fiscal year, the Village is considered to have earned the entire Tax Levy on June 1, 2022. The Village also received POLIT payments in the amount of \$141,110.44 based on contractual agreements.

### EXPENDITURES

As this is the first month of the current fiscal year, it is expected that expenditures would come in around 5-8% of budget for each line item. Through June 30, 2022, the Village has spent 5% of the budget or \$352,903.60.

Significant expenditures in the month of June were as follows:

- The Village recorded payroll expenses in the amount of \$119,355.10 for check date, June 9, 2022.
- The Village recorded payroll expenses in the amount of \$120,902.33 for check date June 23, 2022. This pay check included the Sick and Vacation buy back for employees in the amount of \$11,100.
- The Village paid June Health Insurance bills and also prepaid July Health Insurance bills totaling \$76,734.92.

# VILLAGE OF FAIRPORT

## GENERAL FUND

### Balance Sheet

	JUNE 30, 2022	MAY 31, 2022	\$\$ VARIANCE
<b>ASSETS:</b>			
Cash - Flexible Spending	6,890.54	7,224.68	(334.14)
Cash - Savings Account	4,300,004.48	2,229,050.43	2,070,954.05
Investments - NYCLASS	1,016,500.17	1,015,828.24	671.93
Cash - Accounts Payable	1.00	1.00	-
Cash - Petty	125.00	125.00	-
Cash - Departmental	177.50	177.50	-
Restricted Cash - Insurance Reserve	29,976.80	29,957.34	19.46
Restricted Cash - Workers Compensation	211,703.60	211,563.97	139.63
Restricted Cash - Asset Forfeiture	20,062.72	20,061.40	1.32
Taxes Receivable - Current	609,356.88	-	609,356.88
Accounts Receivable	19,564.68	3,584.69	15,979.99
Due from other funds	311,080.00	311,080.00	-
Due from Federal & State	-	-	-
Due from other governments	-	-	-
Prepaid Expense	122,176.25	122,176.25	-
<b>Total Assets</b>	<b>6,647,619.62</b>	<b>3,950,830.50</b>	<b>2,696,789.12</b>
<b>LIABILITIES:</b>			
Accounts Payable	7,961.79	228,989.86	(221,028.07)
Accrued Liabilities	-	-	-
Deposits for Flexible Spending	6,890.54	7,224.68	(334.14)
Due to other funds	(7.19)	(7.19)	-
Due to NYS Retirement Systems	85,046.99	85,046.99	-
Overpayments and clearing	3,847.50	507.50	3,340.00
<b>Total Liabilities</b>	<b>103,739.63</b>	<b>321,761.84</b>	<b>(218,022.21)</b>
<b>FUND BALANCE:</b>			
Non-Spendable	122,176.25	122,176.25	-
Assigned for Encumbrances	48,541.30	53,269.30	(4,728.00)
Appropriated for 2022-2023 Budget	74,846.00	253,395.00	(178,549.00)
Restricted:			
Insurance	29,976.80	29,957.34	19.46
Workers Compensation	211,703.60	211,563.97	139.63
Asset Forfeiture	20,062.72	20,061.40	1.32
Unassigned	6,036,573.32	2,938,645.40	3,097,927.92
<b>Total Fund Balance</b>	<b>6,543,879.99</b>	<b>3,629,068.66</b>	<b>2,914,811.33</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>6,647,619.62</b>	<b>3,950,830.50</b>	<b>2,696,789.12</b>

# VILLAGE OF FAIRPORT

## General Fund

### TOTAL REVENUES & EXPENDITURES

	MONTH TO DATE	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	ADJUSTED BUDGET	YEAR TO DATE	BUDGET VARIANCE OVER (UNDER)	% OF BUDGET RECORDED
REVENUES:							
Real Property Taxes	3,059,715.95	3,051,635.00	-	3,051,635.00	3,059,715.95	8,080.95	100.26%
Special Assessments	-	-	-	-	-	-	#DIV/0!
PILOTS	141,110.44	226,328.00	-	226,328.00	141,110.44	(85,217.56)	62.35%
Interest & Penalties	-	7,500.00	-	7,500.00	-	(7,500.00)	0.00%
Sales Tax	-	2,009,157.00	-	2,009,157.00	-	(2,009,157.00)	0.00%
Utilities Gross Receipts	297.41	15,000.00	-	15,000.00	297.41	(14,702.59)	1.98%
Franchise Fees	-	57,600.00	-	57,600.00	-	(57,600.00)	0.00%
Departmental - General Gov	180.00	2,750.00	-	2,750.00	180.00	(2,570.00)	6.55%
Departmental - Public Safety	418.00	3,000.00	-	3,000.00	418.00	(2,582.00)	13.93%
Departmental - Transportation	223.05	1,500.00	-	1,500.00	223.05	(1,276.95)	14.87%
Departmental - Culture & Rec	8,027.00	52,500.00	-	52,500.00	8,027.00	(44,473.00)	15.29%
Departmental - Home & Comm	11,135.00	68,840.00	-	68,840.00	11,135.00	(57,705.00)	16.18%
Fire Protection	-	729,804.00	-	729,804.00	-	(729,804.00)	0.00%
Intergovernmental Charges	-	4,000.00	-	4,000.00	-	(4,000.00)	0.00%
Interest & Earnings	832.34	500.00	-	500.00	832.34	332.34	166.47%
Rental of Real Property	19,786.21	208,620.00	-	208,620.00	19,786.21	(188,833.79)	9.48%
Licenses & Permits	11,681.20	25,600.00	-	25,600.00	11,681.20	(13,918.80)	45.63%
Fines & Forfeitures	-	10,000.00	-	10,000.00	-	(10,000.00)	0.00%
Sale of Property	617.20	-	-	-	617.20	617.20	#DIV/0!
Misc	12,185.03	500.00	-	500.00	12,185.03	11,685.03	2437.01%
Interfund Revenues	-	113,930.00	-	113,930.00	-	(113,930.00)	0.00%
AIM	-	140,035.00	-	140,035.00	-	(140,035.00)	0.00%
Mortgage Tax	-	75,000.00	-	75,000.00	-	(75,000.00)	0.00%
State Aid - Public Safety	-	3,100.00	-	3,100.00	-	(3,100.00)	0.00%
Federal Aid - Health	-	-	-	-	-	-	#DIV/0!
Transfer - In	-	150,995.00	-	150,995.00	-	(150,995.00)	0.00%
Appropriated Fund Balance	-	74,846.00	-	74,846.00	-	-	
<b>Total Revenues</b>	<b>3,266,208.83</b>	<b>7,032,740.00</b>	<b>-</b>	<b>7,032,740.00</b>	<b>3,266,208.83</b>	<b>(3,691,685.17)</b>	<b>46%</b>

# VILLAGE OF FAIRPORT

## GENERAL FUND

### Total Expenditures

	MONTH TO DATE	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	ADJUSTED BUDGET	YEAR TO DATE	ENCUM	BUDGET AVAILABLE	% OF BUDGET SPENT
BOARD OF TRUSTEES	5,680.96	60,852.00	151.48	61,003.48	5,680.96	151.48	55,171.04	10%
VILLAGE JUSTICE	4,157.10	39,992.00	-	39,992.00	4,157.10	-	35,834.90	10%
MAYOR	1,272.46	19,042.00	-	19,042.00	1,272.46	-	17,769.54	7%
MANAGER	10,637.80	145,736.00	-	145,736.00	10,637.80	-	135,098.20	7%
TREASURER	21,604.03	199,589.00	-	199,589.00	21,604.03	-	177,984.97	11%
RECORD ARCHIVE	-	550.00	-	550.00	-	-	550.00	0%
VILLAGE ATTORNEY	-	29,000.00	-	29,000.00	-	-	29,000.00	0%
PERSONNEL	83.12	9,700.00	-	9,700.00	83.12	-	9,616.88	1%
ENGINEER	-	-	-	-	-	-	-	#DIV/0!
VILLAGE HALL	881.28	18,312.00	-	18,312.00	881.28	-	17,430.72	5%
CENTRAL GARAGE	-	166,190.00	-	166,190.00	-	-	166,190.00	0%
DPW FACILITY	-	22,440.00	-	22,440.00	-	-	22,440.00	0%
INFORMATION TECHNOLOGY	-	182,035.00	-	182,035.00	-	-	182,035.00	0%
UNALLOCATED INSURANCE	1,007.00	80,000.00	-	80,000.00	1,007.00	-	78,993.00	1%
MUNICIPAL ASSN DUES	2,745.00	4,000.00	-	4,000.00	2,745.00	-	1,255.00	69%
TAXES & ASSESS	-	3,600.00	-	3,600.00	-	-	3,600.00	0%
MISC	-	-	-	-	-	-	-	#DIV/0!
CONTINGENT ACCOUNT	-	25,000.00	-	25,000.00	-	-	25,000.00	0%
POLICE	84,491.73	1,310,740.00	1,683.50	1,312,423.50	84,491.73	-	1,227,931.77	6%
ASSET FORFEITURE	-	-	-	-	-	-	-	#DIV/0!
FIRE	11,773.15	219,673.00	-	219,673.00	11,773.15	-	207,899.85	5%
FIRE FACILITY TRAINING	-	15,000.00	-	15,000.00	-	-	15,000.00	0%
SAFETY INSPECTION	8,332.31	91,383.00	-	91,383.00	8,332.31	-	83,050.69	9%
DPW ADMINISTRATION	74,407.75	955,596.00	6,598.50	962,194.50	74,407.75	3,725.00	884,061.75	8%
STREETS MAINT. & CLEAN.	54.80	106,700.00	-	106,700.00	54.80	-	106,645.20	0%
SNOW REMOVAL	-	93,200.00	-	93,200.00	-	-	93,200.00	0%
STREET LIGHTING	-	190,000.00	-	190,000.00	-	-	190,000.00	0%
SIDEWALKS	-	-	-	-	-	-	-	#DIV/0!
OFF STREET PARKING	430.00	3,600.00	-	3,600.00	430.00	-	3,170.00	12%

PUBLICITY	-	14,450.00	-	14,450.00	-	-	14,450.00	0%
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	#DIV/0!
PARKS	-	14,550.00	10,500.00	25,050.00	-	10,500.00	14,550.00	42%
POTTER	-	-	-	-	-	-	-	#DIV/0!
DOCK FACILITIES	6,997.04	26,855.00	-	26,855.00	6,997.04	-	19,857.96	26%
MUSEUM	-	500.00	-	500.00	-	-	500.00	0%
CELEBRATIONS	1,579.01	2,568.00	-	2,568.00	1,579.01	-	988.99	61%
ZBA	-	125,100.00	-	125,100.00	-	-	125,100.00	0%
PLANNING BOARD	17,550.31	117,783.00	-	117,783.00	17,550.31	-	100,232.69	15%
HPC	-	5,050.00	-	5,050.00	-	-	5,050.00	0%
SANITARY SEWER	2,299.90	29,975.00	-	29,975.00	2,299.90	-	27,675.10	8%
REFUSE COLLECTION	-	160,817.00	-	160,817.00	-	-	160,817.00	0%
STREET CLEANING	-	2,200.00	-	2,200.00	-	-	2,200.00	0%
COMM. BEAUTIFICATION	-	15,400.00	12,800.00	28,200.00	-	12,800.00	15,400.00	45%
STORM SEWER DRAINAGE	-	25,250.00	-	25,250.00	-	-	25,250.00	0%
SHADE TREES	171.00	76,200.00	21,535.82	97,735.82	171.00	21,364.82	76,200.00	22%
OTHER HOME & COMM SERV	1,548.33	15,955.00	-	15,955.00	1,548.33	-	14,406.67	10%
NYS RETIREMENT	-	454,400.00	-	454,400.00	-	-	454,400.00	0%
EMPLOYEE BENEFITS	93,309.52	988,768.00	-	988,768.00	93,309.52	-	895,458.48	9%
TRANSFER-OUT	1,890.00	964,989.00	-	964,989.00	1,890.00	-	963,099.00	0%
<b>Total Expenditures</b>	<u>352,903.60</u>	<u>7,032,740.00</u>	<u>53,269.30</u>	<u>7,086,009.30</u>	<u>352,903.60</u>	<u>48,541.30</u>	<u>6,684,564.40</u>	5%



# VILLAGE OF FAIRPORT

## GENERAL FUND

### *Change in Fund Balance*

	6/1/2022 - 6/30/2022 MONTH - TO - DATE	6/1/2022 - 6/30/2022 YEAR - TO - DATE
FUND BALANCE - beginning	\$ 3,630,574.76	\$ 3,630,574.76
REVENUES	3,266,208.83	3,266,208.83
EXPENDITURES	(352,903.60)	(352,903.60)
FUND BALANCE - ending	<u>\$ 6,543,879.99</u>	<u>\$ 6,543,879.99</u>

# **CAPITAL PROJECTS FUND ANALYSIS**

## **JUNE 2022**

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### **BALANCE SHEET**

The Capital Projects Fund ended the month with a fund balance of **\$0.**

### **CURRENT MONTH ACTIVITY**

The Village is now operating under the 2022-2032 Ten Year Capital Plan as approved by the Village Board. During the month of June, the Village incurred the following costs:

- \$30,879 for the “wayfinding signage” project, financed through the General Capital Reserve.
- \$18,148 paid for refuse containers, financed through the General Capital Reserve. This project was included in the prior year capital plan and rolled over through an encumbrance.
- \$18,975.02 paid for the summer street maintenance work, financed through the General Capital Reserve.

### **YEAR TO DATE ACTIVITY**

As this is the first month of the fiscal year, the year-to-date activity is the same as the current month activity.

# VILLAGE OF FAIRPORT

## CAPITAL PROJECTS FUND

### BALANCE SHEET

	JUNE 30, 2022	MAY 31, 2022	\$\$ VARIANCE
ASSETS			
CHASE BANK	\$ -	\$ -	\$ -
ACCOUNTS RECEIVABLE	-	-	-
STATE & FEDERAL AID RECEIVABLE	311,080.00	311,080.00	-
DUE FROM OTHER FUNDS	-	50,616.51	(50,616.51)
<b>Total Assets</b>	<b>\$ 311,080.00</b>	<b>\$ 361,696.51</b>	<b>\$ (50,616.51)</b>
LIABILITIES:			
ACCOUNTS PAYABLE	\$ -	50,616.51	(50,616.51)
BAN PAYABLE	-	-	-
DUE TO OTHER FUNDS	311,080.00	\$ 311,080.00	\$ -
<b>Total Liabilities</b>	<b>311,080.00</b>	<b>361,696.51</b>	<b>(50,616.51)</b>
FUND BALANCE:			
Unassigned	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 311,080.00</b>	<b>\$ 361,696.51</b>	<b>\$ (50,616.51)</b>

# VILLAGE OF FAIRPORT

## CAPITAL PROJECTS FUND

### TOTAL REVENUES & EXPENDITURES

	6/1/2022 - 6/30/2022 MONTH - TO - DATE	6/1/2022 - 6/30/2022 YEAR - TO - DATE
<b>REVENUES:</b>		
INTEREST	\$ -	\$ -
STATE AID - CHIPS	-	-
STATE AID - CULTURE & RECREATION	-	-
FEDERAL AID - CDBG	-	-
TRANSFER IN	68,002.02	68,002.02
<b>Total Revenues</b>	<b>\$ 68,002.02</b>	<b>\$ 68,002.02</b>
<b>EXPENDITURES:</b>		
VILLAGE HALL EQUIPMENT	\$ -	\$ -
PUBLIC RESTROOMS	-	-
POLICE EQUIPMENT	-	-
FIRE EQUIPMENT	-	-
FIRE IT INTEGRATION	-	-
FIRE ROOF REPAIRS AND IMPROVEMENTS	-	-
FIRE STATION REPAIRS	-	-
FIRE TURNOUT GEAR	-	-
DPW EQUIPMENT	-	-
PARKING LOT SIGNAGE	30,879.00	30,879.00
REFUSE CONTAINERS	18,148.00	18,148.00
STREETS MAINT. & CLEAN.EQUIPMENT	18,975.02	18,975.02
LIFTBRIDGE LANE E	-	-
STREETSCAPE	-	-
SIDEWALKS	-	-
PARKS	-	-
SANITARY SEWER EQUIPMENT	-	-
STORM SEWER DRAINAGE EQUIPMENT	-	-
CEMETERY FENCE	-	-
TRANSFER TO GENERAL FUND	-	-
TRANSFER TO DEBT SERVICE	-	-
<b>Total Expenditures</b>	<b>\$ 68,002.02</b>	<b>\$ 68,002.02</b>

# VILLAGE OF FAIRPORT

## CAPITAL PROJECTS FUND

### CHANGE IN FUND BALANCE

	6/1/2022 - 6/30/2022 MONTH - TO - DATE	6/1/2022 - 6/30/2022 YEAR - TO - DATE
FUND BALANCE - beginning	\$ -	\$ -
REVENUES	68,002.02	68,002.02
EXPENDITURES	<u>(68,002.02)</u>	<u>(68,002.02)</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ -</u>

## **CAPITAL RESERVES FUND ANALYSIS**

### **JUNE 2022**

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#### **BALANCE SHEET**

The Capital Reserves Fund ended the month with a fund balance of **\$2,187,101.15**. The balance is equal to the cash in the bank allocated to the three reserves as follows: (1) \$1,083,667.51 in General Capital, (2) \$205,202.19 in Fire Equipment, and (3) \$898,231.45 in Fire Rolling Stock.

#### **CURRENT MONTH ACTIVITY**

During the month of June 2022, the Village utilized \$68,002.02 in General Capital Reserve money to fund the following:

- \$30,879 to finance the "Way-finding" signage project.
- \$18,148 to finance the purchase of refuse containers. This is a project that was encumbered from 2021-2022.
- \$18,975.02 to finance summer street work.

During the Month of June 2022, the Village earned and recorded \$1,681.18 in revenues as follows:

- \$1,472.85 in interest earnings allocated to each capital reserve
- \$208.33 received for the final installment of the Colonial Belle contract to finance the repair of the damaged dock.

#### **YEAR TO DATE ACTIVITY**

As this is the first month of the fiscal year, the year-to-date activity is the same as the current month activity.

A YTD reconciliation of each reserve fund along with the Capital Projects can be found on pages 16-18.

# VILLAGE OF FAIRPORT

## CAPITAL RESERVES FUND

### BALANCE SHEET

	JUNE 30, 2022	MAY 31, 2022	\$\$ VARIANCE
ASSETS:			
CASH RESERVE - Capital	\$ 1,083,667.51	\$ 1,201,332.94	\$ (117,665.43)
CASH RESERVE - Fire Rolling Stock	898,231.45	897,638.77	592.68
CASH RESERVE - Fire Equipment	205,202.19	205,066.79	135.40
ACCOUNTS RECEIVABLE - Capital	-	-	
DUE FROM OTHER FUNDS - Capital	-	-	-
<b>Total Assets</b>	<b>\$ 2,187,101.15</b>	<b>\$ 2,304,038.50</b>	<b>\$ (116,937.35)</b>
LIABILITIES:			
DUE TO OTHER FUNDS - Capital	\$ -	\$ 50,616.51	\$ (50,616.51)
<b>Total Liabilities</b>	<b>-</b>	<b>50,616.51</b>	<b>(50,616.51)</b>
FUND BALANCE:			
RESTRICTED			
Capital Plan	1,083,667.51	1,150,716.43	(67,048.92)
Fire Rolling Stock	898,231.45	897,638.77	592.68
Fire Equipment	205,202.19	205,066.79	135.40
<b>Total Fund Balance</b>	<b>2,187,101.15</b>	<b>2,253,421.99</b>	<b>(66,320.84)</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 2,187,101.15</b>	<b>\$ 2,304,038.50</b>	<b>\$ (116,937.35)</b>

# VILLAGE OF FAIRPORT

## CAPITAL RESERVES FUND

### TOTAL REVENUES & EXPENDITURES

	6/1/2022 - 6/30/2022 MONTH - TO - DATE	6/1/2022 - 6/30/2022 YEAR - TO - DATE
<b>REVENUES:</b>		
INTEREST - General Capital	\$ 744.77	\$ 744.77
INTEREST - Fire Rolling Stock	592.68	592.68
INTEREST - Fire Equipment	135.40	135.40
SALE OF PROPERTY - General Capital	-	-
SALE OF PROPERTY - Fire Rolling Stock	-	-
SALE OF PROPERTY - Fire Equipment	-	-
GIFTS & DONATIONS - General Capital	208.33	208.33
TRANSFER IN - General Capital	-	-
TRANSFER IN - Fire Rolling Stock	-	-
TRANSFER IN- Fire Equipment	-	-
Total Revenues	\$ 1,681.18	\$ 1,681.18
<b>EXPENDITURES:</b>		
TRANSFER OUT - General Capital	68,002.02	68,002.02
TRANSFER OUT - Fire Rolling Stock	-	-
TRANSFER OUT - Fire Equipment	-	-
Total Expenditures	\$ 68,002.02	\$ 68,002.02



# VILLAGE OF FAIRPORT

## CAPITAL RESERVES FUND

### CHANGE IN FUND BALANCE

	6/1/2022 - 6/30/2022 MONTH - TO - DATE	6/1/2022 - 6/30/2022 YEAR - TO - DATE
FUND BALANCE - beginning	\$ 2,253,421.99	\$ 2,253,421.99
REVENUES	1,681.18	1,681.18
EXPENDITURES	(68,002.02)	(68,002.02)
FUND BALANCE - ending	<u>\$ 2,187,101.15</u>	<u>\$ 2,187,101.15</u>

**VILLAGE OF FAIRPORT**  
**THE CURRENT STATE OF THE CAPITAL FUND**  
For the Period 6/1/2022 - 5/31/2023

	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, 2022</b>	\$ 1,150,716.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRANT/OTHER FUNDING SOURCES/BOND</b>							
CHIPs							-
Street Resurfacing/Side Walk/Equipment							-
OTHER STATE AID							
Public Restroom							-
CDBG							-
YEAR #47							-
OTHER FUNDING SOURCES							
Greenvale Cemetery Fund							-
Fairport Municipal Commission							-
Sewer Fund							-
<b>CAPITAL RESERVE TRANSACTIONS</b>							
Fund Capital Reserve from Unrestricted							
Transfer to H Fund from Cap Reserve	(68,002.02)	-	(18,975.02)	(49,027.00)	-	-	(68,002.02)
VILLAGE HALL EQUIPMENT							-
PUBLIC RESTROOMS							-
POLICE EQUIPMENT							-
DPW EQUIPMENT							-
PARKING LOT SIGNAGE				30,879.00			30,879.00
REFUSE CONTAINERS				18,148.00			18,148.00
STREETS MAINT. & CLEAN.EQUIPMENT			18,975.02				18,975.02
LIFTBRIDGE LANE E							-
STREETSCAPE							-
SIDEWALKS							-
PARKS							-
SANITARY SEWER EQUIPMENT							-
STORM SEWER DRAINAGE EQUIPMENT							-
CEMETERY FENCE							-
<b>Additional Funding</b>							
Sale of Assets							-
Dock Damage Proceeds from Colonial Belle	208.33						-
Interest	744.77						-
<b>CURRENT BALANCES</b>	<b>\$ 1,083,667.51</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**VILLAGE OF FAIRPORT**  
**THE CURRENT STATE OF THE CAPITAL FUND**  
For the Period 6/1/2022 - 5/31/2023

	Fire Equipment RESERVE	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	CAPITAL FUND PROJECT	TOTAL CAPITAL
	BALANCE	IT Integration	Roof Improvements	Station Repairs	AED	Turnout Gear	FUND
BALANCE ON JUNE 01, 2022	\$ 205,066.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT/OTHER FUNDING SOURCES/BOND							-
CAPITAL RESERVE TRANSACTIONS							
Fund Capital Reserve from Unrestricted							
Transfer to H Fund from Cap Reserve	-	-	-	-	-	-	-
FIRE IT INTEGRATION & NETWORKING							-
FIRE ROOF IMPROVEMENTS							
STATION REPAIRS							
TURNOUT GEAR							
Additional Funding							
Sale of Assets							
Interest	135.40						-
Additional Appropriation	-						-
CURRENT BALANCES	\$ 205,202.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<p align="center"> <b>VILLAGE OF FAIRPORT</b>  <b>THE CURRENT STATE OF THE CAPITAL FUND</b>  For the Period 6/1/2022 - 5/31/2023 </p>	
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	FIRE ROLLING STOCK RESERVE	CAPITAL FUND	CAPITAL FUND	CAPITAL FUND	CAPITAL FUND	CAPITAL FUND	TOTAL
	BALANCE	PROJECT	PROJECT	PROJECT	PROJECT	PROJECT	CAPITAL FUND
BALANCE ON JUNE 01, 2022	\$ 897,638.77	Fire Truck -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT TRANSACTIONS							-
							-
							-
							-
							-
							-
CAPITAL RESERVE TRANSACTIONS							
Fund Capital Reserve from Unrestricted							
Transfer to H Fund from Cap Reserve	-	-					-
FIRE EQUIPMENT							-
Additional Funding							
Sale of Assets							
Interest	592.68						-
Additional Appropriation							-
							-
CURRENT BALANCES	\$ 898,231.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## **SEWER FUND ANALYSIS**

### **JUNE 2022**

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#### **BALANCE SHEET**

The Sewer Fund ended the month with a fund balance of **\$1,056,099.07**. The fund balance is equal to cash in the bank of \$985,749.07 plus unpaid sewer rents of \$70,350.

#### **REVENUES**

Through June 30, 2022, 75% of budgeted revenues have been earned and recorded.

During the month of June, the Village earned and recorded \$379,050. As this is the first month of the fiscal year, the Village is considered to have earned the entire Sewer Rent on June 1, 2022.

#### **EXPENDITURES**

There were no expenditures in the month of June 2022. There is currently 23% of the budget encumbered for Sanitary Sewer Televising Contract with Kenyon Pipeline.

**VILLAGE OF FAIRPORT**  
**SEWER FUND**  
**BALANCE SHEET**

	JUNE 30, 2022	MAY 31, 2022	\$\$ VARIANCE
ASSETS:			
CASH	985,749.07	677,266.57	308,482.50
TAXES REXCEIVABLE	70,350.00	-	70,350.00
DUE FROM OTHER FUNDS	-	-	-
DUE FROM STATE & FED	-	-	-
DUE FROM PERINTON	-	-	-
<b>Total Assets</b>	<b>1,056,099.07</b>	<b>677,266.57</b>	<b>378,832.50</b>
LIABILITIES:			
DUE TO OTHER FUNDS	-	-	-
ACCOUNTS PAYABLE	-	217.50	(217.50)
<b>Total Liabilities</b>	<b>-</b>	<b>217.50</b>	<b>(217.50)</b>
FUND BALANCE:			
ASSIGNED	1,056,099.07	677,049.07	379,050.00
<b>Total Fund Balance</b>	<b>1,056,099.07</b>	<b>677,049.07</b>	<b>379,050.00</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>1,056,099.07</b>	<b>677,266.57</b>	<b>378,832.50</b>

# VILLAGE OF FAIRPORT

## SEWER FUND

### TOTAL REVENUES & EXPENDITURES

	MONTH TO DATE	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	ADJUSTED BUDGET	ENCUM	YEAR TO DATE	BUDGET VARIANCE OVER (UNDER)	% OF BUDGET COLLECTED
REVENUES:								
SEWER RENT	379,050.00	378,875.00	-	378,875.00	-	379,050.00	175.00	100.05%
INTEREST	-	-	-	-	-	-	-	
INTERGOVERNMENTAL	-	34,205.00	-	34,205.00	-	-	(34,205.00)	0.00%
FEDERAL AID - CDBG	-	-	-	-	-	-	-	
TRANSFER IN	-	-	-	-	-	-	-	
APPROPRIATED FB	-	91,387.00	-	91,387.00	-	-	(91,387.00)	
<b>Total Revenues</b>	<u>379,050.00</u>	<u>504,467.00</u>	<u>-</u>	<u>504,467.00</u>	<u>-</u>	<u>379,050.00</u>	<u>(125,417.00)</u>	75%

	MONTH TO DATE	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	ADJUSTED BUDGET	ENCUM	YEAR TO DATE	BUDGET AVAILABLE	% OF BUDGET USED
EXPENDITURES:								
EQUIPMENT	-	9,500.00	-	9,500.00	-	-	9,500.00	0%
CONTRACTUAL	-	138,672.00	150,587.19	289,259.19	150,587.19	-	138,672.00	52%
MAINTENANCE	-	5,300.00	-	5,300.00	-	-	5,300.00	0%
TRANSFER OUT	-	350,995.00	-	350,995.00	-	-	350,995.00	0%
<b>Total Expenditures</b>	<u>-</u>	<u>504,467.00</u>	<u>150,587.19</u>	<u>655,054.19</u>	<u>150,587.19</u>	<u>-</u>	<u>504,467.00</u>	23%

# VILLAGE OF FAIRPORT

## SEWER FUND

### CHANGE IN FUND BALANCE

	6/1/2022 - 6/30/2022 MONTH - TO - DATE	6/1/2022 - 6/30/2022 YEAR - TO - DATE
FUND BALANCE - beginning	677,049.07	677,049.07
REVENUES	379,050.00	379,050.00
EXPENDITURES	-	-
FUND BALANCE - ending	1,056,099.07	1,056,099.07



## DEBT SERVICE FUND ANALYSIS

### JUNE 2022

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#### BALANCE SHEET

The Debt Service Fund ended the month with a fund balance of \$0.

#### CURRENT MONTH ACTIVITY

There was no activity during the month of June 2022. The Village doesn't anticipate any activity until November 15, 2022, when the next payment is due.

#### YEAR TO DATE ACTIVITY

There is no year-to-date activity through June 30, 2022. The Village makes its required debt repayments every November 15 and May 15, The Village only anticipates activity during those 2 months.

# VILLAGE OF FAIRPORT

## DEBT SERVICE FUND

### BALANCE SHEET

	JUNE 30, 2022	MAY 31, 2022	\$\$ VARIANCE
ASSETS:			
CASH	\$ -	\$ -	\$ -
Total Assets	\$ -	\$ -	\$ -
FUND BALANCE:			
RESTRICTED	-	-	-
Total Fund Balance	-	-	-
Total Liabilities & Fund Balance	\$ -	\$ -	\$ -

# VILLAGE OF FAIRPORT

## DEBT SERVICE FUND

### TOTAL REVENUES & EXPENDITURES

	6/1/2022 - 6/30/2022 MONTH - TO - DATE	6/1/2022 - 6/30/2022 YEAR - TO - DATE
<b>REVENUES:</b>		
INTEREST	\$ -	\$ -
SERIAL BONDS	-	-
TRANSFER IN	-	-
Total Revenues	\$ -	\$ -
<b>EXPENDITURES:</b>		
PRINCIPAL	-	-
INTEREST	-	-
Total Expenditures	\$ -	\$ -

# VILLAGE OF FAIRPORT

## DEBT SERVICE FUND

### CHANGE IN FUND BALANCE

	6/1/2022 - 6/30/2022 MONTH - TO - DATE	6/1/2022 - 6/30/2022 YEAR - TO - DATE
FUND BALANCE - beginning	\$ -	\$ -
REVENUES	-	-
EXPENDITURES	-	-
FUND BALANCE - ending	\$ -	\$ -

# BANK RECONCILIATIONS

## JUNE 2022

### BANK RECONCILIATIONS

Bank Reconciliations were performed by the Clerk – Treasurer for the month ending June 30, 2022. A summary of the Bank Reconciliations is provided below:

BANK RECONCILIATIONS					
Bank Account	Bank Balance	O/S Checks	DIT	Other	Book Balance by Bank account
5307	40,533.49	-	-	(40,533.49)	-
8372	5,542.16	(5,711.26)	-	170.10	1.00
5420	5,285,378.53	-	1,846.89	(208.33)	5,287,017.09
5705	6,900.33	(9.79)	-	-	6,890.54
0547	1,377.15	-	-	-	1,377.15
5439	-	-	-	-	-
5005	20,062.72	-	-	-	20,062.72
2199	110,909.66	-	-	-	110,909.66
NYCLASS	3,469,374.82	-	208.33	-	3,469,583.15
	<u>8,940,078.86</u>	<u>(5,721.05)</u>	<u>2,055.22</u>	<u>(40,571.72)</u>	<u>\$ 8,895,841.31</u>

### RECORDED IN GENERAL LEDGER BY FUND:

GENERAL FUND	5,585,441.81
CAPITAL RESERVES FUND	2,187,101.15
CAPITAL PROJECTS	-
SEWER	985,749.07
PERMANENT	25,564.97
TRUST & AGENCY	1,377.15
PERMANENT - MOUNT PLEASANT	110,909.66
DEBT SERVICE	-
Total Funds	<u>\$ 8,896,143.81</u>
DIFFERENCE	302.50
LESS: Petty Cash	<u>(302.50)</u>
DIFFERENCE	<u>-</u>