



VILLAGE OF BROCKPORT

127 Main Street · Brockport, New York 14420
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Website: www.brockportny.org

*The Victorian Village on the Erie Canal
Preserve America Community
Listed on the State and National Registers of Historic Places
Certified Local Government
Tree City USA Community
Erie Canalway Heritage Award of Excellence
NYS Climate Smart Community
NYS Clean Energy Community*

VILLAGE OF BROCKPORT ANNUAL FINANCIAL REPORT UPDATE DOCUMENT FOR FISCAL YEAR ENDED 05/31/19

PLEASE TAKE NOTICE that on 8/13/19 the Village Treasurer filed the annual financial report update document (AUD) for the Village of Brockport for the fiscal year ended 05/31/19, with the Office of the New York State Comptroller, the Village's external auditors, the Village Board and Village Clerk. Said report has been posted to the Village website at www.brockportny.org and may be examined at Village Hall during regular business hours.

Leslie Ann Morelli
Brockport Village Clerk

Dated: 8/20/19
For publication in the 8/25/19 edition of Suburban News.
For posting on Village website and Village Hall bulletin board.

Mayor Margaret B. Blackman
Trustee/Deputy Mayor John D. LaPierre
Trustees Annette M. Crane, Shawn Halquist, Katherine J. Kristansen

To: Mayor Blackman
Village Trustees

From: Daniel P. Hendricks 

Date: August 13, 2019

Re: May 31, 2019 Annual Update Document (AUD)

Attached is the Annual Update Document for the Fiscal Year Ending May 31, 2019. This report includes a variety of data reflecting the financial operation of the Village for the period June 1, 2018 through May 31, 2019.

A copy will be sent to our Independent Auditors, Insero & Co...

I will review the report, which has been filed with the New York State Comptroller's Office, at the next Village Board Meeting, Monday, August 19, 2019.

Please contact me if you have any questions.

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Brockport
County of Monroe
For the Fiscal Year Ended 05/31/2019

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 Brockport

*** 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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (CM) MISCELLANEOUS SPECIAL REV
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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 Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	6,669	A200	6,486
Cash In Time Deposits	1,823,821	A201	1,965,873
Petty Cash	390	A210	390
TOTAL Cash	1,830,880		1,972,749
Tax Sale Certificates	8,614	A320	8,614
TOTAL Taxes Receivable (net)	8,614		8,614
Accounts Receivable	61,468	A380	50,867
TOTAL Other Receivables (net)	61,468		50,867
Due From Other Funds	228	A391	
TOTAL Due From Other Funds	228		0
Due From Other Governments	287,822	A440	381,447
TOTAL Due From Other Governments	287,822		381,447
Prepaid Expenses	83,648	A480	81,596
TOTAL Prepaid Expenses	83,648		81,596
Cash In Time Deposits Special Reserves	839,469	A231	954,195
TOTAL Restricted Assets	839,469		954,195
TOTAL Assets and Deferred Outflows of Resources	3,112,128		3,449,468

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	55,055	A600	7,261
TOTAL Accounts Payable	55,055		7,261
Accrued Liabilities	42,459	A601	54,051
TOTAL Accrued Liabilities	42,459		54,051
Due To Employees' Retirement System	66,622	A637	77,349
TOTAL Due To Other Governments	66,622		77,349
TOTAL Liabilities	164,137		138,661
Fund Balance			
Not in Spendable Form	83,648	A806	25,132
Additional Description Asset Forf. Acct.			
TOTAL Nonspendable Fund Balance	83,648		25,132
Workers' Compensation Reserve	256,972	A814	256,972
Reserve for Emp Benefits & Acc Liabilities	299,872	A867	391,730
Capital Reserve	282,625	A878	305,493
TOTAL Restricted Fund Balance	839,469		954,195
Assigned Appropriated Fund Balance	325,000	A914	200,000
Assigned Unappropriated Fund Balance	115,794	A915	118,476
Additional Description Encumbrances			
TOTAL Assigned Fund Balance	440,794		318,476
Unassigned Fund Balance	1,584,081	A917	2,013,005
TOTAL Unassigned Fund Balance	1,584,081		2,013,005
TOTAL Fund Balance	2,947,992		3,310,808
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,112,128		3,449,468

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	2,689,530	A1001	2,749,271
TOTAL Real Property Taxes	2,689,530		2,749,271
Other Payments In Lieu of Taxes	13,638	A1081	8,750
Interest & Penalties On Real Prop Taxes	13,547	A1090	12,378
TOTAL Real Property Tax Items	27,186		21,128
Non Prop Tax Dist By County	1,762,010	A1120	1,797,870
Utilities Gross Receipts Tax	89,357	A1130	90,528
Franchises	74,163	A1170	77,522
TOTAL Non Property Tax Items	1,925,530		1,965,920
Treasurer Fees	1,669	A1230	3,244
Police Fees	390	A1520	1,990
Safety Inspection Fees	43,343	A1560	62,134
Public Works Charges	9,726	A1710	31,840
Other Transportation Departmental Income	5,936	A1789	5,694
Other Culture & Recreation Income	2,740	A2089	3,174
Zoning Fees	600	A2110	1,075
Planning Board Fees	1,030	A2115	718
TOTAL Departmental Income	65,434		109,869
Misc Revenue, Other Govts	28,863	A2389	78,661
TOTAL Intergovernmental Charges	28,863		78,661
Interest And Earnings	29,964	A2401	48,589
TOTAL Use of Money And Property	29,964		48,589
Licenses, Other	53,681	A2545	57,700
Permits, Other	5,450	A2590	3,000
TOTAL Licenses And Permits	59,131		60,700
Fines And Forfeited Bail	185,673	A2610	148,378
TOTAL Fines And Forfeitures	185,673		148,378
Sales of Scrap & Excess Materials	21,900	A2650	13,043
Insurance Recoveries	41,988	A2680	49,596
Other Compensation For Loss	638	A2690	7,368
TOTAL Sale of Property And Compensation For Loss	64,527		70,008
Refunds of Prior Year's Expenditures	67,206	A2701	136,335
Additional Description WORKER'S COMP. REFUNDS			
Gifts And Donations	36,848	A2705	47,403
Unclassified (specify)	4,439	A2770	5,831
TOTAL Miscellaneous Local Sources	108,493		189,569
St Aid, Revenue Sharing	110,171	A3001	110,171
St Aid, Mortgage Tax	44,007	A3005	33,040
St Aid - Other (specify)	73,126	A3089	277,997
St Aid, Consolidated Highway Aid	128,469	A3501	80,098
TOTAL State Aid	355,773		501,305
TOTAL Revenues	5,540,103		5,943,398

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Interfund Transfers	6,692	A5031	2,000
TOTAL Interfund Transfers	6,692		2,000
TOTAL Other Sources	6,692		2,000
TOTAL Detail Revenues And Other Sources	5,546,795		5,945,398

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	14,120	A10101	16,068
Legislative Board, Contr Expend	39,696	A10104	76,381
TOTAL Legislative Board	53,815		92,449
Municipal Court, Pers Serv	106,382	A11101	113,796
Municipal Court, Equip & Cap Outlay	20,297	A11102	2,315
Municipal Court, Contr Expend	40,560	A11104	20,875
TOTAL Municipal Court	167,239		136,986
Mayor, Pers Serv	10,113	A12101	10,400
Mayor, Contr Expend	2,193	A12104	2,337
TOTAL Mayor	12,306		12,737
Auditor, Contr Expend	11,000	A13204	15,000
TOTAL Auditor	11,000		15,000
Treasurer, Pers Serv	125,089	A13251	151,818
Treasurer, Contr Expend	51,877	A13254	47,928
TOTAL Treasurer	176,966		199,746
Law, Contr Expend	33,262	A14204	31,639
TOTAL Law	33,262		31,639
Engineer, Contr Expend	1,163	A14404	22,051
TOTAL Engineer	1,163		22,051
Elections, Contr Expend	2,000	A14504	1,359
TOTAL Elections	2,000		1,359
Public Works Admin, Pers Serv	134,331	A14901	136,813
Public Works Admin, Contr Expend	1,803	A14904	1,834
TOTAL Public Works Admin	136,133		138,648
Buildings, Pers Serv	27,257	A16201	32,000
Buildings, Equip & Cap Outlay	250,000	A16202	
Buildings, Contr Expend	153,275	A16204	91,556
TOTAL Buildings	430,532		123,556
Central Garage, Pers Serv	64,125	A16401	67,000
Central Garage, Contr Expend	14,644	A16404	17,601
TOTAL Central Garage	78,769		84,601
Central Print & Mail, contr Expend	1,364	A16704	771
TOTAL Central Print & Mail	1,364		771
Central Data Process & Cap Outlay	4,313	A16802	7,907
Central Data Process, Contr Expend	24,872	A16804	24,629
TOTAL Central Data Process	29,186		32,537
Unallocated Insurance, Contr Expend	59,643	A19104	48,346
TOTAL Unallocated Insurance	59,643		48,346
Municipal Assn Dues, Contr Expend	4,861	A19204	5,071
TOTAL Municipal Assn Dues	4,861		5,071
Taxes & Assess On Munic Prop, Contr Expend	1,878	A19504	1,467
TOTAL Taxes & Assess On Munic Prop	1,878		1,467
TOTAL General Government Support	1,200,115		946,962
Police, Pers Serv	1,500,213	A31201	1,540,659
Police, Equip & Cap Outlay	9,214	A31202	98,798

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Police, Contr Expend	93,925	A31204	106,984
TOTAL Police	1,603,352		1,746,441
Traffic Control, Contr Expen	7,505	A33104	4,148
TOTAL Traffic Control	7,505		4,148
Safety Inspection, Pers Serv	120,629	A36201	90,558
Safety Inspection, Equip & Cap Outlay	33,035	A36202	10,386
Safety Inspection, Contr Expend	9,347	A36204	20,266
TOTAL Safety Inspection	163,012		121,209
TOTAL Public Safety	1,773,868		1,871,798
Maint of Streets, Pers Serv	388,501	A51101	402,361
Maint of Streets, Equip & Cap Outlay	37,048	A51102	29,146
Maint of Streets, Contr Expend	152,291	A51104	146,119
TOTAL Maint of Streets	577,841		577,627
Perm Improve Highway, Equip & Cap Outlay	126,015	A51122	91,705
TOTAL Perm Improve Highway	126,015		91,705
Snow Removal, Pers Serv	55,611	A51421	60,000
Snow Removal, Contr Expend	47,649	A51424	49,028
TOTAL Snow Removal	103,260		109,028
Street Lighting, Contr Expend	112,587	A51824	83,995
TOTAL Street Lighting	112,587		83,995
Sidewalks, Pers Serv	11,627	A54101	13,000
Sidewalks, Contr Expend	19,787	A54104	8,457
TOTAL Sidewalks	31,414		21,457
TOTAL Transportation	951,117		883,812
Publicity, Contr Expend	13,766	A64104	36,896
TOTAL Publicity	13,766		36,896
TOTAL Economic Assistance And Opportunity	13,766		36,896
Playgr & Rec Centers, Pers Serv	28,490	A71401	30,000
Playgr & Rec Centers, Equip & Cap Outlay	9,331	A71402	5,125
Playgr & Rec Centers, Contr Expend	9,021	A71404	10,977
TOTAL Playgr & Rec Centers	46,842		46,102
Joint Public Library, Contr Expend	189,515	A74154	198,305
TOTAL Joint Public Library	189,515		198,305
Museum - Art Gallery, Contr Expend	11,703	A74504	3,478
TOTAL Museum - Art Gallery	11,703		3,478
Historian, Contr Expend	13,304	A75104	14,073
TOTAL Historian	13,304		14,073
Celebrations, Contr Expend	4,677	A75504	8,264
TOTAL Celebrations	4,677		8,264
TOTAL Culture And Recreation	266,040		270,222
Zoning, Contr Expend	918	A80104	439
TOTAL Zoning	918		439
Planning, Pers Serv	6,595	A80201	3,730
Planning, Contr Expend	8,134	A80204	373
TOTAL Planning	14,728		4,102

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sanitary Sewers, Pers Serv	10,775	A81201	11,500
Sanitary Sewers, Contr Expend		A81204	24,882
TOTAL Sanitary Sewers	10,775		36,382
Storm Sewers, Contr Expend	11,986	A81404	5,888
TOTAL Storm Sewers	11,986		5,888
Refuse & Garbage, Pers Serv	7,950	A81601	8,100
Refuse & Garbage, Contr Expend	4,847	A81604	8,495
TOTAL Refuse & Garbage	12,797		16,595
Street Cleaning, Pers Serv	15,515	A81701	20,000
Street Cleaning, Contr Expend	1,171	A81704	15,218
TOTAL Street Cleaning	16,686		35,218
Shade Tree, Pers Serv	20,000	A85601	21,500
Shade Tree, Contr Expend	9,546	A85604	7,523
TOTAL Shade Tree	29,546		29,023
TOTAL Home And Community Services	97,437		127,647
State Retirement System	125,867	A90108	138,980
Police & Firemen Retirement, Empl Bnfts	239,204	A90158	253,029
Social Security, Employer Cont	205,005	A90308	205,705
Worker's Compensation, Empl Bnfts	116,236	A90408	102,614
Life Insurance, Empl Bnfts	7,824	A90458	4,258
Unemployment Insurance, Empl Bnfts		A90508	837
Disability Insurance, Empl Bnfts	6,286	A90558	4,163
Hospital & Medical (dental) Ins, Empl Bnft	658,756	A90608	644,727
TOTAL Employee Benefits	1,359,177		1,354,314
Install Pur Debt, Principal	53,540	A97856	54,957
TOTAL Debt Principal	53,540		54,957
Install Pur Debt, Interest	3,721	A97857	1,503
TOTAL Debt Interest	3,721		1,503
TOTAL Expenditures	5,718,782		5,548,110
TOTAL Detail Expenditures And Other Uses	5,718,782		5,548,110

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,146,720	A8021	2,947,992
Prior Period Adj -Decrease In Fund Balance	26,742	A8015	34,472
Restated Fund Balance - Beg of Year	3,119,978	A8022	2,913,520
ADD - REVENUES AND OTHER SOURCES	5,546,795		5,945,398
DEDUCT - EXPENDITURES AND OTHER USES	5,718,782		5,548,110
Fund Balance - End of Year	2,947,992	A8029	3,310,808

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	2,751,010	A1049N	2,812,046
Est Rev - Real Property Tax Items	26,560	A1099N	27,075
Est Rev - Non Property Tax Items	1,848,000	A1199N	1,925,000
Est Rev - Departmental Income	70,400	A1299N	70,275
Est Rev - Intergovernmental Charges	100,100	A2399N	146,482
Est Rev - Use of Money And Property	10,000	A2499N	45,000
Est Rev - Licenses And Permits	53,500	A2599N	54,400
Est Rev - Fines And Forfeitures	200,000	A2649N	170,000
Est Rev - Sale of Prop And Comp For Loss	17,000	A2699N	17,500
Est Rev - Miscellaneous Local Sources	55,000	A2799N	54,433
Est Rev - State Aid	248,258	A3099N	436,908
TOTAL Estimated Revenues	5,379,828		5,759,119
Appropriated Fund Balance	325,000	A599N	200,000
TOTAL Estimated Other Sources	325,000		200,000
TOTAL Estimated Revenues And Other Sources	5,704,828		5,959,119

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	907,050	A1999N	976,790
App - Public Safety	1,799,543	A3999N	1,873,335
App - Transportation	1,201,546	A5999N	1,250,977
App - Economic Assistance And Opportunity	9,000	A6999N	12,000
App - Culture And Recreation	220,406	A7999N	231,672
App - Home And Community Services	56,270	A8999N	135,570
App - Employee Benefits	1,501,013	A9199N	1,468,775
TOTAL Appropriations	5,694,828		5,949,119
Other Budgetary Purposes	10,000	A962N	10,000
TOTAL Other Uses	10,000		10,000
TOTAL Appropriations And Other Uses	5,704,828		5,959,119

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	71,235	CM201	87,423
TOTAL Cash	71,235		87,423
TOTAL Assets and Deferred Outflows of Resources	71,235		87,423

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	71,235	CM915	87,423
TOTAL Assigned Fund Balance	71,235		87,423
TOTAL Fund Balance	71,235		87,423
TOTAL Liabilities, Deferred Inflows And Fund Balance	71,235		87,423

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	2,281	CM2401	2,666
TOTAL Use of Money And Property	2,281		2,666
Gifts And Donations	8,550	CM2705	15,522
TOTAL Miscellaneous Local Sources	8,550		15,522
TOTAL Revenues	10,832		18,188
TOTAL Detail Revenues And Other Sources	10,832		18,188

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Other Funds	6,692	CM99019	2,000
Additional Description TO A FUND			
TOTAL Operating Transfers	6,692		2,000
TOTAL Other Uses	6,692		2,000
TOTAL Detail Expenditures And Other Uses	6,692		2,000

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	67,095	CM8021	71,235
Restated Fund Balance - Beg of Year	67,095	CM8022	71,235
ADD - REVENUES AND OTHER SOURCES	10,832		18,188
DEDUCT - EXPENDITURES AND OTHER USES	6,692		2,000
Fund Balance - End of Year	71,235	CM8029	87,423

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	552,840	FX201	496,284
Petty Cash	50	FX210	50
TOTAL Cash	552,890		496,334
Water Rents Receivable	198,233	FX350	164,148
TOTAL Other Receivables (net)	198,233		164,148
Cash In Time Deposits Special Reserves	258,285	FX231	234,003
TOTAL Restricted Assets	258,285		234,003
TOTAL Assets and Deferred Outflows of Resources	1,009,407		894,484

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	114,807	FX600	55,675
TOTAL Accounts Payable	114,807		55,675
Accrued Liabilities	3,098	FX601	4,531
TOTAL Accrued Liabilities	3,098		4,531
Due To Employees' Retirement System	4,645	FX637	6,377
TOTAL Due To Other Governments	4,645		6,377
TOTAL Liabilities	122,550		66,582
Fund Balance			
Reserve for Emp Benefits & Acc Liabilities	24,282	FX867	26,662
Capital Reserve	234,003	FX878	234,003
Other Restricted Fund Balance		FX899	
TOTAL Restricted Fund Balance	258,285		260,665
Assigned Appropriated Fund Balance	75,000	FX914	100,000
Assigned Unappropriated Fund Balance	553,602	FX915	467,237
TOTAL Assigned Fund Balance	628,602		567,237
TOTAL Fund Balance	886,887		827,902
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,009,437		894,484

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Metered Water Sales	1,228,157	FX2140	1,105,725
Water Service Charges	4,600	FX2144	8,141
Interest & Penalties On Water Rents	10,549	FX2148	9,426
TOTAL Departmental Income	1,243,306		1,123,291
Interest And Earnings	6,148	FX2401	8,849
TOTAL Use of Money And Property	6,148		8,849
TOTAL Revenues	1,249,454		1,132,140
TOTAL Detail Revenues And Other Sources	1,249,454		1,132,140

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Central Garage, Equip & Cap Outlay	44,982	FX16402	3,313
TOTAL Central Garage	44,982		3,313
Central Data Process, Contr Expend	445	FX16804	867
TOTAL Central Data Process	445		867
Administration-Contractual	816	FX17104	216
TOTAL Administration-Contractual	816		216
Unallocated Insurance, Contr Expend	22,500	FX19104	22,500
TOTAL Unallocated Insurance	22,500		22,500
TOTAL General Government Support	68,743		26,896
Water Administration, Pers Serv	102,876	FX83101	76,638
Water Administration, Contr Expend	1,616	FX83104	3,166
TOTAL Water Administration	104,492		79,804
Source Supply Pwr & Pump, Contr Expend	624,855	FX83204	612,452
TOTAL Source Supply Pwr & Pump	624,855		612,452
Water Trans & Distrib, Pers Serv	155,426	FX83401	141,064
Water Trans & Distrib, Equip & Cap Outlay	79,452	FX83402	191,132
TOTAL Water Trans & Distrib	234,877		332,196
TOTAL Home And Community Services	964,224		1,024,452
State Retirement, Empl Bnfts	33,426	FX90108	35,916
Social Security, Empl Bnfts	15,401	FX90308	16,247
Workers Compensation, Empl Bnfts	21,750	FX90408	23,000
Life Insurance, Empl Bnfts	960	FX90458	1,100
Disability Insurance, Empl Bnfts	729	FX90558	815
Hospital & Medical (dental) Ins, Empl Bnft	45,766	FX90608	48,724
TOTAL Employee Benefits	118,032		125,802
Debt Principal, Serial Bonds	34,614	FX97106	36,537
Debt Principal, Installment Purchase Debt	33,010	FX97856	30,242
TOTAL Debt Principal	67,624		66,779
Debt Interest, Serial Bonds	27,110	FX97107	
Debt Interest, Installment Purchase Debt	1,142	FX97857	802
TOTAL Debt Interest	28,252		802
TOTAL Expenditures	1,246,874		1,244,730
TOTAL Detail Expenditures And Other Uses	1,246,874		1,244,730

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	906,348	FX8021	886,883
Prior Period Adj -Increase In Fund Balance		FX8012	53,610
Prior Period Adj -Decrease In Fund Balance	22,045	FX8015	
Restated Fund Balance - Beg of Year	884,303	FX8022	940,493
ADD - REVENUES AND OTHER SOURCES	1,249,454		1,132,140
DEDUCT - EXPENDITURES AND OTHER USES	1,246,874		1,244,730
Fund Balance - End of Year	886,883	FX8029	827,905

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	1,219,614	FX1299N	1,295,790
Est Rev - Use of Money And Property	12,000	FX2499N	15,500
Est Rev - Miscellaneous Local Sources	0	FX2799N	
TOTAL Estimated Revenues	1,231,614		1,311,290
Appropriated Fund Balance	75,000	FX599N	100,000
TOTAL Estimated Other Sources	75,000		100,000
TOTAL Estimated Revenues And Other Sources	1,306,614		1,411,290

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	60,750	FX1999N	60,750
App - Home And Community Services	1,064,716	FX8999N	1,157,477
App - Employee Benefits	128,929	FX9199N	130,428
App - Debt Service	52,219	FX9899N	62,635
TOTAL Appropriations	1,306,614		1,411,290
TOTAL Appropriations And Other Uses	1,306,614		1,411,290

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	96,261	G200	100,873
TOTAL Cash	96,261		100,873
Sewer Rents Receivable	27,822	G360	17,836
TOTAL Other Receivables (net)	27,822		17,836
TOTAL Assets and Deferred Outflows of Resources	124,083		118,708

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	469	G600	356
TOTAL Accounts Payable	469		356
TOTAL Liabilities	469		356
Fund Balance			
Assigned Unappropriated Fund Balance	123,614	G915	118,353
TOTAL Assigned Fund Balance	123,614		118,353
TOTAL Fund Balance	123,614		118,353
TOTAL Liabilities, Deferred Inflows And Fund Balance	124,083		118,708

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sewer Charges	151,200	G2122	131,420
TOTAL Departmental Income	151,200		131,420
Sewer Serv Other Govts	81,109	G2374	6,716
TOTAL Intergovernmental Charges	81,109		6,716
Interest And Earnings	93	G2401	1,801
TOTAL Use of Money And Property	93		1,801
TOTAL Revenues	232,402		139,937
TOTAL Detail Revenues And Other Sources	232,402		139,937

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sewer Administration, Equip & Cap Outlay	8,860	G81102	12,000
TOTAL Sewer Administration	8,860		12,000
Sanitary Sewers, Equip & Cap Outlay	99,945	G81202	33,642
TOTAL Sanitary Sewers	99,945		33,642
TOTAL Home And Community Services	108,805		45,642
Debt Principal, Serial Bonds	55,386	G97106	58,463
TOTAL Debt Principal	55,386		58,463
Debt Interest, Serial Bonds	43,378	G97107	41,093
TOTAL Debt Interest	43,378		41,093
TOTAL Expenditures	207,569		145,198
TOTAL Detail Expenditures And Other Uses	207,569		145,198

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	98,830	G8021	123,663
Restated Fund Balance - Beg of Year	98,830	G8022	123,663
ADD - REVENUES AND OTHER SOURCES	232,402		139,937
DEDUCT - EXPENDITURES AND OTHER USES	207,569		145,198
Fund Balance - End of Year	123,663	G8029	118,401

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	142,507	G1299N	150,622
Est Rev - Use of Money And Property	50	G2499N	100
TOTAL Estimated Revenues	142,557		150,722
TOTAL Estimated Revenues And Other Sources	142,557		150,722

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	43,000	G1999N	50,500
App - Debt Service	99,557	G9899N	100,222
TOTAL Appropriations	142,557		150,722
TOTAL Appropriations And Other Uses	142,557		150,722

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	208,950	K101	208,950
Buildings	2,110,510	K102	2,110,510
Machinery And Equipment	3,132,651	K104	3,176,955
Infrastructure	1,895,825	K106	1,895,825
TOTAL Fixed Assets (net)	7,347,936		7,392,240
TOTAL Assets and Deferred Outflows of Resources	7,347,936		7,392,240

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	7,347,936	K159	7,392,240
TOTAL Investments in Non-Current Government Assets	7,347,936		7,392,240
TOTAL Fund Balance	7,347,936		7,392,240
TOTAL	7,347,936		7,392,240

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Investments In Securities	93,103	PN450	90,511
TOTAL Investments	93,103		90,511
TOTAL Assets and Deferred Outflows of Resources	93,103		90,511

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Must Remain Intact	93,103	PN807	90,511
TOTAL Nonspendable Fund Balance	93,103		90,511
TOTAL Fund Balance	93,103		90,511
TOTAL Liabilities, Deferred Inflows And Fund Balance	93,103		90,511

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	2,909	PN2401	-2,592
TOTAL Use of Money And Property	2,909		-2,592
TOTAL Revenues	2,909		-2,592
TOTAL Detail Revenues And Other Sources	2,909		-2,592

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	90,194	PN8021	93,103
Restated Fund Balance - Beg of Year	90,194	PN8022	93,103
ADD - REVENUES AND OTHER SOURCES	2,909		-2,592
Fund Balance - End of Year	93,103	PN8029	90,511

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	228	TA630	
TOTAL Due To Other Funds	228		0
TOTAL Liabilities	228		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	228		0

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	2,745,084	W129	2,598,544
TOTAL Provision To Be Made In Future Budgets	2,745,084		2,598,544
TOTAL Assets and Deferred Outflows of Resources	2,745,084		2,598,544

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	569,346	W638	569,346
Installment Purchase Debt	145,519	W685	60,320
Compensated Absences	425,219	W687	458,878
TOTAL Other Liabilities	1,140,084		1,088,544
Bonds Payable	1,605,000	W628	1,510,000
TOTAL Bond And Long Term Liabilities	1,605,000		1,510,000
TOTAL Liabilities	2,745,084		2,598,544
TOTAL Liabilities	2,745,084		2,598,544

County of: Monroe

Municipal Code: 260481900560

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
2012	BOND E	Water Portion of \$2,150,000			05/15/2011	11/15/2030	4.15%		\$0	\$617,283	\$36,537	\$0	\$0	\$0	\$580,746
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2018	IPC E	Lease Purchase Vehicles			07/01/2014	07/28/2018	2.90%		\$0	\$26,248	\$26,248	\$0	\$0	\$0	\$0
2018	IPC E	Caterpillar Loader			10/01/2014	10/31/2018	2.50%		\$0	\$33,298	\$33,298	\$0	\$0	\$0	\$0
2018	IPC E	Kenworth Dump Truck			07/15/2016	08/03/2020	2.50%		\$0	\$85,972	\$25,652	\$0	\$0	\$0	\$60,320
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2011	BOND N	Sewer Portion of \$2,150,000			05/15/2011	11/15/2030	4.15%	Y	\$2,150,000	\$987,717	\$58,463	\$0	\$0	\$0	\$929,254
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
											\$180,199	\$0	\$0	\$0	\$1,570,320

VILLAGE OF Brockport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$440.00</u>
Demand Deposits	9Z2011	<u>\$3,845,136.61</u>
Time Deposits	9Z2021	
Total		<u>\$3,845,576.61</u>
 COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$250,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$4,218,953.45</u>
Total		<u>\$4,468,953.45</u>
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u>\$0.00</u>
Market Value at Balance Sheet Date	9Z4502	<u>\$0.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u>\$0.00</u>
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u>\$0.00</u>
Market Value at Balance Sheet Date	9Z4512	<u>\$0.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u>\$0.00</u>

VILLAGE OF Brockport
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0211	\$771,702	\$0	\$0	\$771,702
*****-1827	\$6,486	\$0	\$0	\$6,486
*****-2397	\$76,835	\$0	\$76,835	\$0
*****-2617	\$25,157	\$0	\$0	\$25,157
*****-4451	\$57,434	\$0	\$0	\$57,434
*****-6304	\$2,972,531	\$0	\$0	\$2,972,531
*****-1402	\$11,826	\$0	\$0	\$11,826
*****-6948	\$23,511	\$0	\$23,511	\$0
	Total Adjusted Bank Balance			\$3,845,137
	Petty Cash			\$440.00
	Adjustments			\$0.00
	Total Cash		9ZCASH *	\$3,845,577
	Total Cash Balance All Funds		9ZCASHB *	\$3,845,577
	* Must be equal			

VILLAGE OF Brockport
Local Government Questionnaire
For the Fiscal Year Ending 2019

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

VILLAGE OF Brockport
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$174,896.04	21	3	
90158	Police and Fire Retirement	\$253,029.00	15		
90258	Local Pension Fund				
90308	Social Security	\$221,951.61	36	18	
90408	Worker's Compensation Insurance	\$125,614.00	36	18	
90458	Life Insurance	\$5,358.33	36		
90508	Unemployment Insurance	\$837.33	36	18	
90558	Disability Insurance	\$4,978.14	36		
90608	Hospital and Medical (Dental) Insurance	\$693,450.55	36		36
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits		36		
Total		\$1,480,115.00			
Computed Total From Financial Section (comparative purposes only)		\$1,480,115.78			

VILLAGE OF Brockport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$51,525	15,402	gallons	
Diesel Fuel	\$22,450	6,225	gallons	
Fuel Oil	\$4,855	1,275	gallons	
Natural Gas	\$28,850	30,024	cubic feet	
Electricity	\$149,555	68,555	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Daniel P. Hendricks _____, hereby certify that I am the Chief Fiscal Officer of the Village of Brockport _____, and that the information provided in the annual financial report of the Village of Brockport _____, for the fiscal year ended 05/31/2019, 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 Brockport _____, and adopted by me as my signature for use in conjunction with the filing of the Village of Brockport's _____ annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Brockport's _____ annual financial report for the fiscal year ended 05/31/2019 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

() - _____
Telephone Number

08/13/2019 _____
Date of Certification

Daniel P. Hendricks _____
Name

Treasurer _____
Title

127 Main St. Brockport, NY 14420 _____
Official Address

(585) 637-5300 _____
Official Telephone Number

VILLAGE OF Brockport
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8015 AUDIT ADJUSTMENTS 5312018

(FX) WATER

Adjustment Reason

Account Code FX8012 AUDIT ADJUSTMENTS AT 5312018