

**Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023**

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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***

Certification Statement

I, Daniel Hendricks (LG260481900560), hereby certify that I am the Chief Financial 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 05/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CM - Miscellaneous Special Revenue
- FX - Water
- G - Sewer
- H - Capital Projects
- PN - Permanent
- K - General Fixed Assets
- W - General Long Term Debt

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$12,802.90	\$12,356.24	\$25,384.88
201 - Cash In Time Deposits	\$2,074,321.63	\$2,169,902.97	\$2,332,766.24
210 - Petty Cash	\$390.00	\$390.00	\$390.00
Total for Cash and Cash Equivalents	\$2,087,514.53	\$2,182,649.21	\$2,358,541.12
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$1,035,235.79	\$1,015,405.19	\$1,027,659.74
Total for Restricted Cash and Cash Equivalents	\$1,035,235.79	\$1,015,405.19	\$1,027,659.74
Net Taxes Receivable			
320 - Tax Sale Certificates	\$8,614.18	\$8,614.18	\$8,614.18
Total for Net Taxes Receivable	\$8,614.18	\$8,614.18	\$8,614.18
Net Other Receivables			
380 - Accounts Receivable	\$87,050.90	\$147,448.39	\$18,216.65
Total for Net Other Receivables	\$87,050.90	\$147,448.39	\$18,216.65
Due From			
440 - Due from Other Governments Monroe County Sales Tax	\$300,000.00	\$300,000.00	\$281,345.00
Total for Due From	\$300,000.00	\$300,000.00	\$281,345.00

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Other Assets			
480 - Prepaid Expenses	\$96,612.00	\$93,023.00	\$87,334.00
Total for Other Assets	\$96,612.00	\$93,023.00	\$87,334.00
Total for Assets	\$3,615,027.40	\$3,747,139.97	\$3,781,710.69
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	\$11,614.00	-	-
Total for Deferred Outflows of Resources	\$11,614.00	\$0.00	\$0.00
Total for Deferred Outflows	\$11,614.00	\$0.00	\$0.00
Total for Assets and Deferred Outflows	\$3,626,641.40	\$3,747,139.97	\$3,781,710.69

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$30,984.21	\$44,425.84	\$53,603.49
601 - Accrued Liabilities	\$85,733.47	\$75,109.07	\$60,371.40
Total for Payables	\$116,717.68	\$119,534.91	\$113,974.89
Due to			
637 - Due to Employees Retirement System	\$75,175.00	\$75,399.00	\$78,998.00
Total for Due to	\$75,175.00	\$75,399.00	\$78,998.00
Other Liabilities			
688 - Other Liabilities ARPA Funds	\$234,414.12	-	-
Total for Other Liabilities	\$234,414.12	\$0.00	\$0.00
Total for Liabilities	\$426,306.80	\$194,933.91	\$192,972.89
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$96,612.00	\$93,023.00	\$87,334.00
Total for Nonspendable Fund Balance	\$96,612.00	\$93,023.00	\$87,334.00
Restricted Fund Balance			

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
814 - Workers Compensation Reserve	\$256,971.67	\$256,971.67	\$256,971.67
867 - Reserve for Employee Benefits and Accrued Liabilities	\$409,246.90	\$421,233.30	\$458,194.85
878 - Capital Reserve	\$369,017.22	\$337,200.22	\$312,493.22
894 - Asset Forfeiture Escrow Fund	\$48,429.80	-	-
Total for Restricted Fund Balance	\$1,083,665.59	\$1,015,405.19	\$1,027,659.74
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$259,904.00	\$300,000.00	\$402,109.00
915 - Assigned Unappropriated Fund Balance	\$186,019.27	\$240,752.26	\$0.00
Total for Assigned Fund Balance	\$445,923.27	\$540,752.26	\$402,109.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$1,574,133.74	\$1,903,025.61	\$2,071,635.06
Total for Unassigned Fund Balance	\$1,574,133.74	\$1,903,025.61	\$2,071,635.06
Total for Fund Balance	\$3,200,334.60	\$3,552,206.06	\$3,588,737.80
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,626,641.40	\$3,747,139.97	\$3,781,710.69

Village of Brockport
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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$3,127,787.37	\$3,065,000.00	\$2,973,527.00
Total for Property Taxes	\$3,127,787.37	\$3,065,000.00	\$2,973,527.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$10,103.76	\$9,315.82	\$10,671.11
1090 - Interest and Penalties on Real Prop Taxes	\$21,769.50	\$11,780.21	\$22,425.30
Total for Property Tax Items	\$31,873.26	\$21,096.03	\$33,096.41
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,927,546.85	\$2,081,367.48	\$1,878,540.64
1130 - Utilities Gross Receipts Tax	\$84,575.27	\$81,422.07	\$72,677.39
1170 - Franchise Tax	\$74,080.98	\$55,857.28	\$69,256.11
Total for Non-Property Tax Items	\$2,086,203.10	\$2,218,646.83	\$2,020,474.14
Departmental Income			
1230 - Treasurer Fees	\$5,692.68	\$5,384.49	\$4,451.25
1520 - Police Fees	\$3,310.00	\$4,191.72	\$675.00
1560 - Safety Inspection Fees	\$54,936.86	\$67,771.66	\$81,733.20
1710 - Public Works Charges	\$10,542.34	\$6,523.89	\$62,872.93
1789 - Other Transportation Departmental Income	\$15,082.42	\$4,788.92	\$0.00
2089 - Other Culture and Recreation Income	\$45,907.08	\$11,848.13	\$2,020.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2110 - Zoning Fees	\$823.14	\$200.00	\$200.00
2115 - Planning Board Fees	\$1,350.00	\$700.00	\$600.00
2801 - Interfund Revenues	-	-	\$0.00
Total for Departmental Income	\$137,644.52	\$101,408.81	\$152,552.38
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments Brockport CSD \$10,000 for Crossing Guards, Monroe County DPW Project \$43760.92, DWI Grant \$5997.80	\$59,758.72	\$187,368.61	\$94,454.23
Total for Intergovernmental Charges	\$59,758.72	\$187,368.61	\$94,454.23
Use of Money and Property			
2401 - Interest and Earnings	\$116,577.25	\$3,849.94	\$1,958.31
Total for Use of Money and Property	\$116,577.25	\$3,849.94	\$1,958.31
Licenses and Permits			
2545 - Licenses Other	\$53,800.00	\$50,598.00	\$48,600.00
2590 - Permits Other	\$4,500.00	\$4,500.00	\$3,000.00
Total for Licenses and Permits	\$58,300.00	\$55,098.00	\$51,600.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$160,249.00	\$150,954.00	\$162,894.00
Total for Fines and Forfeitures	\$160,249.00	\$150,954.00	\$162,894.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$837.19	\$4,846.16	\$15,703.61

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2660 - Sales of Real Property	\$4,242.00	\$65,231.44	-
2680 - Insurance Recoveries	\$97,098.60	\$43,857.22	\$10,147.01
2690 - Other Compensation For Loss	\$17,489.03	-	-
Total for Sales of Property and Compensation for Loss	\$119,666.82	\$113,934.82	\$25,850.62
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$210,252.33	\$18,791.99	\$48,140.87
2705 - Gifts and Donations	\$18,382.00	\$31,140.50	\$10,767.00
2750 - AIM Related Payments	\$110,171.00	\$110,171.00	\$110,171.00
2770 - Unclassified	-	\$14,728.46	\$4,866.80
Total for Other Revenues	\$338,805.33	\$174,831.95	\$173,945.67
State Aid			
3005 - State Aid Mortgage Tax	\$95,856.61	\$57,421.19	\$42,353.67
3089 - State Aid Other NYS Grants - NYSEDA	\$97,948.61	\$197,662.37	\$14,581.58
3501 - State Aid Consolidated Highway Aid	\$156,034.28	\$158,008.68	\$105,774.70
Total for State Aid	\$349,839.50	\$413,092.24	\$162,709.95
Federal Aid			
4089 - Federal Aid Other	\$184,200.00	\$416,911.97	\$675,578.05
Total for Federal Aid	\$184,200.00	\$416,911.97	\$675,578.05
Total for Revenues	\$6,770,904.87	\$6,922,193.20	\$6,528,640.76
Other Sources			

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Operating Transfers			
5031 - Interfund Transfers	\$5,800.00	\$8,060.00	\$500.00
Total for Operating Transfers	\$5,800.00	\$8,060.00	\$500.00
Total for Other Sources	\$5,800.00	\$8,060.00	\$500.00
Total for Revenues and Other Sources	\$6,776,704.87	\$6,930,253.20	\$6,529,140.76

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$18,696.00	\$18,240.00	\$17,508.00
10104 - Legislative Board - Contractual	\$45,403.80	\$44,168.28	\$37,118.63
Total for Legislative Board	\$64,099.80	\$62,408.28	\$54,626.63
Judicial			
11101 - Municipal Court - Personal Services	\$111,651.12	\$102,521.99	\$100,446.83
11102 - Municipal Court - Equipment and Capital Outlay	\$2,098.76	\$58.23	-
11104 - Municipal Court - Contractual	\$28,961.94	\$24,556.84	\$17,216.69
Total for Judicial	\$142,711.82	\$127,137.06	\$117,663.52
Executive			
12101 - Mayor - Personal Services	\$11,567.16	\$11,285.05	\$11,013.00
12104 - Mayor - Contractual	\$10,889.63	\$1,994.68	\$498.63
Total for Executive	\$22,456.79	\$13,279.73	\$11,511.63
Finance			
13204 - Auditor - Contractual	\$8,895.00	\$13,000.00	\$15,000.00
13251 - Treasurer - Personal Services	\$199,938.41	\$163,651.55	\$142,764.90
13254 - Treasurer - Contractual	\$48,969.94	\$59,666.12	\$51,901.56

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Finance	\$257,803.35	\$236,317.67	\$209,666.46
Municipal Staff			
14204 - Law - Contractual	\$44,594.99	\$43,059.67	\$29,781.35
14404 - Engineer - Contractual	\$2,480.00	\$6,098.52	\$12,913.90
14504 - Elections - Contractual	\$80.05	\$1,219.00	\$911.00
14901 - Public Works Administration - Personal Services	\$85,659.72	\$114,356.57	\$99,916.27
14904 - Public Works Administration - Contractual	\$3,038.90	\$11,330.91	\$1,019.62
Total for Municipal Staff	\$135,853.66	\$176,064.67	\$144,542.14
Shared Services			
16201 - Operation of Plant - Personal Services	\$36,050.00	\$35,000.00	\$33,000.00
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	\$84,122.05
16204 - Operation of Plant - Contractual	\$135,163.39	\$408,074.69	\$54,354.39
16401 - Central Garage - Personal Services	\$72,100.00	\$70,000.00	\$69,000.00
16404 - Central Garage - Contractual	\$11,564.41	\$8,969.80	\$8,197.85
16802 - Central Data Processing - Equipment and Capital Outlay	-	\$0.00	\$773.00
16804 - Central Data Processing - Contractual	\$32,542.63	\$26,868.54	\$26,249.77
Total for Shared Services	\$287,420.43	\$548,913.03	\$275,697.06
Special Items			
19104 - Unallocated Insurance - Contractual	\$63,174.14	\$60,906.49	\$60,239.96
19204 - Municipal Association Dues - Contractual	\$4,886.00	\$4,759.40	\$4,625.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$1,594.30	\$1,367.02	\$1,439.71
Total for Special Items	\$69,654.44	\$67,032.91	\$66,304.67

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for General Government Support	\$980,000.29	\$1,231,153.35	\$880,012.11
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$1,744,894.92	\$1,878,651.11	\$1,695,113.91
31202 - Police - Equipment and Capital Outlay	\$45,334.05	\$75,175.49	\$4,996.74
31204 - Police - Contractual	\$115,545.82	\$104,937.71	\$95,892.08
Total for Law Enforcement	\$1,905,774.79	\$2,058,764.31	\$1,796,002.73
Traffic Control			
33104 - Traffic Control - Contractual	\$6,927.67	\$4,043.03	\$2,417.85
Total for Traffic Control	\$6,927.67	\$4,043.03	\$2,417.85
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$144,950.73	\$133,353.68	\$133,502.97
36204 - Safety Inspection - Contractual	\$57,985.01	\$69,056.61	\$50,193.96
Total for Other Public Safety	\$202,935.74	\$202,410.29	\$183,696.93
Total for Public Safety	\$2,115,638.20	\$2,265,217.63	\$1,982,117.51
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$480,690.67	\$480,769.65	\$428,167.63
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$70,432.00	-	\$18,000.00
51104 - Maintenance of Roads - Contractual	\$211,211.12	\$353,667.32	\$265,538.70

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$137,041.09	\$162,696.94	\$130,871.53
51421 - Snow Removal - Personal Services	-	\$63,000.00	\$62,500.00
51422 - Snow Removal - Equipment and Capital Outlay	-	\$5,800.00	-
51424 - Snow Removal - Contractual	\$49,612.08	\$48,356.54	\$45,060.24
51822 - Street Lighting - Equipment and Capital Outlay	-	-	\$230,153.00
51824 - Street Lighting - Contractual	\$448,818.12	\$114,762.62	\$25,694.09
54101 - Sidewalks - Personal Services	\$15,450.00	\$15,000.00	\$14,000.00
54104 - Sidewalks - Contractual	\$66,761.00	\$138.57	\$15,284.16
Total for Highway	\$1,480,016.08	\$1,244,191.64	\$1,235,269.35
Total for Transportation	\$1,480,016.08	\$1,244,191.64	\$1,235,269.35
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	\$18,086.22	\$12,806.83	\$51,192.20
Total for Economic Opportunity and Development	\$18,086.22	\$12,806.83	\$51,192.20
Total for Economic Assistance and Opportunity	\$18,086.22	\$12,806.83	\$51,192.20
Culture and Recreation			
Recreation			
71401 - Playground and Recreation Centers - Personal Services	\$36,050.00	\$35,000.00	\$33,500.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$209,950.84	\$124,647.55	\$0.00
71404 - Playground and Recreation Centers - Contractual	\$19,232.24	\$11,874.58	\$5,009.21

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Recreation	\$265,233.08	\$171,522.13	\$38,509.21
Culture			
74154 - Joint Public Library - Contractual	\$188,257.80	\$187,690.90	\$203,014.73
74504 - Museum/Art Gallery - Contractual	\$3,865.13	\$2,743.45	\$3,695.48
75104 - Historian - Contractual	\$4,904.98	\$11,356.10	\$6,515.80
75504 - Celebrations - Contractual	\$47,585.47	\$15,524.43	\$8,074.24
Total for Culture	\$244,613.38	\$217,314.88	\$221,300.25
Total for Culture and Recreation	\$509,846.46	\$388,837.01	\$259,809.46
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	\$314.38	\$284.67	\$35.00
80201 - Planning and Surveys - Personal Services	\$2,655.00	\$1,564.50	\$2,402.00
80204 - Planning and Surveys - Contractual	\$386.87	\$102.03	-
Total for General Environment	\$3,356.25	\$1,951.20	\$2,437.00
Sewage			
81201 - Sanitary Sewers - Personal Services	\$15,450.00	\$15,000.00	\$14,000.00
81404 - Storm Sewers - Contractual	\$11,299.54	\$11,794.56	\$14,156.98
Total for Sewage	\$26,749.54	\$26,794.56	\$28,156.98
Sanitation			
81601 - Refuse and Garbage - Personal Services	-	\$11,000.00	\$10,000.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
81604 - Refuse and Garbage - Contractual	\$10,194.25	\$9,804.01	\$9,055.02
81701 - Street Cleaning - Personal Services	\$23,690.00	\$23,000.00	\$22,000.00
81704 - Street Cleaning - Contractual	\$5,628.36	\$5,167.44	\$10,634.70
81894 - Sanitation, Other - Contractual <i>Landfill Testing</i>	\$15,706.14	\$36,469.80	\$23,344.40
Total for Sanitation	\$55,218.75	\$85,441.25	\$75,034.12
Community Environment			
85601 - Shade Trees - Personal Services	\$24,720.00	\$24,000.00	\$23,000.00
85604 - Shade Trees - Contractual	\$32,229.24	\$24,000.90	\$38,277.11
Total for Community Environment	\$56,949.24	\$48,000.90	\$61,277.11
Total for Home and Community Services	\$142,273.78	\$162,187.91	\$166,905.21
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$124,861.25	\$158,309.08	\$113,921.00
90158 - Police Retirement - Employee Benefits	\$455,012.00	\$398,388.00	\$322,576.00
90308 - Social Security - Employee Benefits	\$225,837.12	\$241,323.15	\$218,432.34
90408 - Workers' Compensation - Employee Benefits	\$178,179.00	\$127,237.00	\$106,825.50
90458 - Life Insurance - Employee Benefits	\$3,600.84	\$3,367.71	\$3,912.86
90508 - Unemployment Insurance - Employee Benefits	-	\$0.00	\$4,008.38
90558 - Disability Insurance - Employee Benefits	\$3,376.65	\$3,299.95	\$2,697.50
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$855,484.99	\$730,465.68	\$684,701.62
Total for Employee Benefits	\$1,846,351.85	\$1,662,390.57	\$1,457,075.20

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Employee Benefits	\$1,846,351.85	\$1,662,390.57	\$1,457,075.20
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	\$33,886.66	\$0.00	\$31,120.38
97857 - Installment Purchase Debt - Debt Interest	\$2,476.79	\$0.00	\$3,774.86
Total for Debt Service	\$36,363.45	\$0.00	\$34,895.24
Total for Debt Service	\$36,363.45	\$0.00	\$34,895.24
Total for Expenditures	\$7,128,576.33	\$6,966,784.94	\$6,067,276.28
Total for Expenditures and Other Uses	\$7,128,576.33	\$6,966,784.94	\$6,067,276.28

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**A - General
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$3,552,206.06	\$3,588,737.80	\$3,139,628.51
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$12,755.19
8022 - Restated Fund Balance - Beginning of Year	\$3,552,206.06	\$3,588,737.80	\$3,126,873.32
Add Revenues and Other Sources	\$6,776,704.87	\$6,930,253.20	\$6,529,140.76
Deduct Expenditures and Other Uses	\$7,128,576.33	\$6,966,784.94	\$6,067,276.28
8029 - Fund Balance - End of Year	\$3,200,334.60	\$3,552,206.06	\$3,588,737.80

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$3,436,114.00	\$3,130,000.00	\$3,065,000.00
1099 - Est Rev - Property Tax Items	\$23,000.00	\$30,500.00	\$21,750.00
1199 - Est Rev - Non-Property Tax Items	\$2,070,000.00	\$2,245,000.00	\$2,025,000.00
1299 - Est Rev - Departmental Income	-	\$96,700.00	\$97,200.00
2199 - Est Rev - Departmental Income	\$137,150.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$78,750.00	\$58,750.00	\$63,104.00
2499 - Est Rev - Use of Money and Property	\$75,000.00	\$5,000.00	\$10,000.00
2599 - Est Rev - Licenses and Permits	\$55,000.00	\$55,000.00	\$55,000.00
2649 - Est Rev - Fines and Forfeitures	\$155,000.00	\$162,000.00	\$125,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$8,500.00	\$8,500.00	\$8,500.00
2799 - Est Rev - Other Revenues	\$34,500.00	\$64,500.00	\$54,500.00
2899 - Est Rev - Interfund Revenues	\$2,500.00	-	-
3099 - Est Rev - State Aid	\$250,171.00	\$315,657.00	\$215,045.00
Total for Estimated Revenue	\$6,325,685.00	\$6,171,607.00	\$5,740,099.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$89,000.00	\$35,358.00	\$105,000.00
599 - Appropriated Fund Balance	\$259,904.00	\$300,000.00	\$402,109.00
Total for Estimated Other Sources	\$348,904.00	\$335,358.00	\$507,109.00
Total for Estimated Revenues and Other Sources	\$6,674,589.00	\$6,506,965.00	\$6,247,208.00

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,002,376.00	\$1,055,456.00	\$968,799.00
3999 - App - Public Safety	\$2,105,790.00	\$2,138,277.00	\$2,078,775.00
5999 - App - Transportation	\$1,318,410.00	\$1,275,834.00	\$1,234,553.00
6999 - App - Economic Assistance and Opportunity	\$12,500.00	\$10,000.00	\$10,000.00
7999 - App - Culture and Recreation	\$279,372.00	\$223,635.00	\$221,325.00
8999 - App - Home and Community Services	\$86,000.00	\$104,328.00	\$86,420.00
9199 - App - Employee Benefits	\$1,855,141.00	\$1,664,435.00	\$1,612,336.00
Total for Estimated Appropriations	\$6,659,589.00	\$6,471,965.00	\$6,212,208.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$15,000.00	\$35,000.00	\$35,000.00
Total for Estimated Other Uses	\$15,000.00	\$35,000.00	\$35,000.00
Total for Estimated Appropriations and Other Uses	\$6,674,589.00	\$6,506,965.00	\$6,247,208.00

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**CM - Miscellaneous Special Revenue
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$105,907.61	\$104,277.88	\$102,677.81
Total for Cash and Cash Equivalents	\$105,907.61	\$104,277.88	\$102,677.81
Total for Assets	\$105,907.61	\$104,277.88	\$102,677.81
Total for Assets and Deferred Outflows	\$105,907.61	\$104,277.88	\$102,677.81

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**CM - Miscellaneous Special Revenue
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$105,907.61	\$104,277.88	\$102,677.81
Total for Assigned Fund Balance	\$105,907.61	\$104,277.88	\$102,677.81
Total for Fund Balance	\$105,907.61	\$104,277.88	\$102,677.81
Total for Liabilities, Deferred Inflows and Fund Balances	\$105,907.61	\$104,277.88	\$102,677.81

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**CM - Miscellaneous Special Revenue
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$5,509.89	\$3,164.51	\$7,563.79
Total for Use of Money and Property	\$5,509.89	\$3,164.51	\$7,563.79
Other Revenues			
2705 - Gifts and Donations	\$1,919.84	\$6,495.56	\$231.00
Total for Other Revenues	\$1,919.84	\$6,495.56	\$231.00
Total for Revenues	\$7,429.73	\$9,660.07	\$7,794.79
Total for Revenues and Other Sources	\$7,429.73	\$9,660.07	\$7,794.79

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**CM - Miscellaneous Special Revenue
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>A General Fund</i>	\$5,800.00	\$8,060.00	\$500.00
Total for Interfund Transfers	\$5,800.00	\$8,060.00	\$500.00
Total for Interfund Transfers	\$5,800.00	\$8,060.00	\$500.00
Total for Other Uses	\$5,800.00	\$8,060.00	\$500.00
Total for Expenditures and Other Uses	\$5,800.00	\$8,060.00	\$500.00

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**CM - Miscellaneous Special Revenue
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$104,277.88	\$102,677.81	\$95,383.02
8022 - Restated Fund Balance - Beginning of Year	\$104,277.88	\$102,677.81	\$95,383.02
Add Revenues and Other Sources	\$7,429.73	\$9,660.07	\$7,794.79
Deduct Expenditures and Other Uses	\$5,800.00	\$8,060.00	\$500.00
8029 - Fund Balance - End of Year	\$105,907.61	\$104,277.88	\$102,677.81

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$185,335.62	\$104,938.28	\$321,918.28
210 - Petty Cash	\$50.00	\$50.00	\$50.00
Total for Cash and Cash Equivalents	\$185,385.62	\$104,988.28	\$321,968.28
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$116,404.26	\$273,698.31	\$234,003.01
Total for Restricted Cash and Cash Equivalents	\$116,404.26	\$273,698.31	\$234,003.01
Restricted Investments			
452 - Investments in Securities Special Reserves	-	-	\$0.00
Total for Restricted Investments	\$0.00	\$0.00	\$0.00
Net Other Receivables			
350 - Water Rents Receivable	\$166,856.61	\$165,397.30	\$131,587.53
Total for Net Other Receivables	\$166,856.61	\$165,397.30	\$131,587.53
Total for Assets	\$468,646.49	\$544,083.89	\$687,558.82
Total for Assets and Deferred Outflows	\$468,646.49	\$544,083.89	\$687,558.82

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$47,234.31	\$2,150.22	\$50,204.44
601 - Accrued Liabilities	\$3,340.00	\$5,223.40	\$4,839.71
Total for Payables	\$50,574.31	\$7,373.62	\$55,044.15
Due to			
637 - Due to Employees Retirement System	\$3,602.00	\$3,436.00	\$7,470.00
Total for Due to	\$3,602.00	\$3,436.00	\$7,470.00
Total for Liabilities	\$54,176.31	\$10,809.62	\$62,514.15
Fund Balance			
Restricted Fund Balance			
867 - Reserve for Employee Benefits and Accrued Liabilities	\$37,401.25	\$39,695.30	\$39,002.49
878 - Capital Reserve	\$79,003.01	\$234,003.01	\$234,003.01
899 - Other Restricted Fund Balance	-	\$0.00	\$226.75
Total for Restricted Fund Balance	\$116,404.26	\$273,698.31	\$273,232.25
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$80,000.00	\$85,000.00	\$125,000.00
915 - Assigned Unappropriated Fund Balance	\$218,065.92	\$174,575.96	\$226,812.42

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Assigned Fund Balance	\$298,065.92	\$259,575.96	\$351,812.42
Total for Fund Balance	\$414,470.18	\$533,274.27	\$625,044.67
Total for Liabilities, Deferred Inflows and Fund Balances	\$468,646.49	\$544,083.89	\$687,558.82

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$1,140,334.87	\$1,186,262.31	\$1,070,455.81
2144 - Water Service Charges	\$4,986.00	\$5,166.75	\$2,457.05
2148 - Interest and Penalties on Water Rents	\$9,832.51	\$10,282.97	\$11,319.22
Total for Departmental Income	\$1,155,153.38	\$1,201,712.03	\$1,084,232.08
Use of Money and Property			
2401 - Interest and Earnings	\$9,136.45	\$307.64	\$521.64
Total for Use of Money and Property	\$9,136.45	\$307.64	\$521.64
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$1,908.88	\$8,922.00	\$1,197.59
Total for Sales of Property and Compensation for Loss	\$1,908.88	\$8,922.00	\$1,197.59
Total for Revenues	\$1,166,198.71	\$1,210,941.67	\$1,085,951.31
Total for Revenues and Other Sources	\$1,166,198.71	\$1,210,941.67	\$1,085,951.31

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16402 - Central Garage - Equipment and Capital Outlay	\$2,104.20	\$112.85	\$1,849.93
16804 - Central Data Processing - Contractual	\$32,325.54	\$12,138.82	\$13,371.09
Total for Shared Services	\$34,429.74	\$12,251.67	\$15,221.02
Special Items			
19104 - Unallocated Insurance - Contractual	\$25,500.00	\$24,000.00	\$24,000.00
Total for Special Items	\$25,500.00	\$24,000.00	\$24,000.00
Total for General Government Support	\$59,929.74	\$36,251.67	\$39,221.02
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$91,176.79	\$93,747.88	\$55,928.20
83104 - Water Administration - Contractual	\$4,569.10	\$5,655.53	\$1,490.91
83204 - Water Source of Supply, Power and Pumping - Contractual	\$670,389.34	\$629,875.10	\$580,565.54
83401 - Water Transportation and Distribution - Personal Services	\$145,664.46	\$165,691.41	\$158,842.36
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$1,216.42	\$14,349.88	\$147,017.26

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
83404 - Water Transportation and Distribution - Contractual	\$124,362.69	\$107,665.20	-
Total for Water	\$1,037,378.80	\$1,016,985.00	\$943,844.27
Total for Home and Community Services	\$1,037,378.80	\$1,016,985.00	\$943,844.27
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$22,704.00	\$23,966.00	\$42,470.00
90308 - Social Security - Employee Benefits	\$17,821.51	\$17,376.68	\$15,867.69
90408 - Workers' Compensation - Employee Benefits	\$20,000.00	\$24,000.00	\$23,000.00
90458 - Life Insurance - Employee Benefits	\$1,100.00	\$1,000.00	\$1,100.00
90558 - Disability Insurance - Employee Benefits	\$800.00	\$800.00	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$32,760.00	\$53,000.00	\$51,070.76
Total for Employee Benefits	\$95,185.51	\$120,142.68	\$133,508.45
Total for Employee Benefits	\$95,185.51	\$120,142.68	\$133,508.45
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$46,152.00	\$46,152.00	\$40,370.00
97107 - Serial Bonds - Debt Interest	\$11,461.54	\$11,922.00	\$14,652.51
97856 - Installment Purchase Debt - Debt Principal	\$33,588.63	\$67,469.10	\$30,289.91
97857 - Installment Purchase Debt - Debt Interest	\$1,306.58	\$3,789.62	\$2,002.02
Total for Debt Service	\$92,508.75	\$129,332.72	\$87,314.44

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Debt Service	\$92,508.75	\$129,332.72	\$87,314.44
Total for Expenditures	\$1,285,002.80	\$1,302,712.07	\$1,203,888.18
Total for Expenditures and Other Uses	\$1,285,002.80	\$1,302,712.07	\$1,203,888.18

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

FX - Water
Changes in Fund Balance

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$533,277.60	\$625,048.00	\$742,981.50
8022 - Restated Fund Balance - Beginning of Year	\$533,277.60	\$625,048.00	\$742,981.50
Add Revenues and Other Sources	\$1,166,198.71	\$1,210,941.67	\$1,085,951.31
Deduct Expenditures and Other Uses	\$1,285,002.80	\$1,302,712.07	\$1,203,888.18
8029 - Fund Balance - End of Year	\$414,473.51	\$533,277.60	\$625,048.00

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$1,168,000.00	\$1,268,461.00
2199 - Est Rev - Departmental Income	\$1,200,400.00	-	-
2499 - Est Rev - Use of Money and Property	\$5,821.00	\$14,149.00	\$13,120.00
Total for Estimated Revenue	\$1,206,221.00	\$1,182,149.00	\$1,281,581.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$80,000.00	\$85,000.00	\$125,000.00
Total for Estimated Other Sources	\$80,000.00	\$85,000.00	\$125,000.00
Total for Estimated Revenues and Other Sources	\$1,286,221.00	\$1,267,149.00	\$1,406,581.00

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$142,998.00	\$124,914.00	\$76,750.00
8999 - App - Home and Community Services	\$979,357.00	\$987,000.00	\$1,150,356.00
9199 - App - Employee Benefits	\$108,637.00	\$97,621.00	\$121,400.00
9899 - App - Debt Service	\$55,229.00	\$57,614.00	\$58,075.00
Total for Estimated Appropriations	\$1,286,221.00	\$1,267,149.00	\$1,406,581.00
Total for Estimated Appropriations and Other Uses	\$1,286,221.00	\$1,267,149.00	\$1,406,581.00

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$77,312.64	\$129,821.89	\$139,978.93
201 - Cash In Time Deposits	\$63,257.72	-	-
Total for Cash and Cash Equivalents	\$140,570.36	\$129,821.89	\$139,978.93
Net Other Receivables			
360 - Sewer Rents Receivable	\$32,283.06	\$32,888.85	\$21,903.79
Total for Net Other Receivables	\$32,283.06	\$32,888.85	\$21,903.79
Total for Assets	\$172,853.42	\$162,710.74	\$161,882.72
Total for Assets and Deferred Outflows	\$172,853.42	\$162,710.74	\$161,882.72

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$41.15	\$41.22	\$615.62
Total for Payables	\$41.15	\$41.22	\$615.62
Total for Liabilities	\$41.15	\$41.22	\$615.62
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$172,812.27	\$162,669.52	\$161,267.10
Total for Assigned Fund Balance	\$172,812.27	\$162,669.52	\$161,267.10
Total for Fund Balance	\$172,812.27	\$162,669.52	\$161,267.10
Total for Liabilities, Deferred Inflows and Fund Balances	\$172,853.42	\$162,710.74	\$161,882.72

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	\$7,728.92	\$3,838.60	-
Total for Property Taxes	\$7,728.92	\$3,838.60	\$0.00
Departmental Income			
2122 - Sewer Charges	\$140,425.67	\$149,467.21	\$143,003.09
Total for Departmental Income	\$140,425.67	\$149,467.21	\$143,003.09
Use of Money and Property			
2401 - Interest and Earnings	\$2,086.89	\$59.55	\$61.83
Total for Use of Money and Property	\$2,086.89	\$59.55	\$61.83
Total for Revenues	\$150,241.48	\$153,365.36	\$143,064.92
Total for Revenues and Other Sources	\$150,241.48	\$153,365.36	\$143,064.92

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	\$8,000.00	-	-
Total for Special Items	\$8,000.00	\$0.00	\$0.00
Total for General Government Support	\$8,000.00	\$0.00	\$0.00
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$12,068.00	-	-
81102 - Sewer Administration - Equipment and Capital Outlay	\$6,925.82	\$7,000.00	\$6,500.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$18,741.99	\$52,036.94	\$16,273.12
Total for Sewage	\$37,735.81	\$59,036.94	\$22,773.12
Total for Home and Community Services	\$37,735.81	\$59,036.94	\$22,773.12
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$1,300.00	-	-
90308 - Social Security - Employee Benefits	\$876.46	-	-
Total for Employee Benefits	\$2,176.46	\$0.00	\$0.00

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Employee Benefits	\$2,176.46	\$0.00	\$0.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$73,848.00	\$73,848.00	\$69,630.00
97107 - Serial Bonds - Debt Interest	\$18,338.46	\$19,078.00	\$23,865.00
Total for Debt Service	\$92,186.46	\$92,926.00	\$93,495.00
Total for Debt Service	\$92,186.46	\$92,926.00	\$93,495.00
Total for Expenditures	\$140,098.73	\$151,962.94	\$116,268.12
Total for Expenditures and Other Uses	\$140,098.73	\$151,962.94	\$116,268.12

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$162,668.42	\$161,266.00	\$134,470.30
8022 - Restated Fund Balance - Beginning of Year	\$162,668.42	\$161,266.00	\$134,470.30
Add Revenues and Other Sources	\$150,241.48	\$153,365.36	\$143,064.92
Deduct Expenditures and Other Uses	\$140,098.73	\$151,962.94	\$116,268.12
8029 - Fund Balance - End of Year	\$172,811.17	\$162,668.42	\$161,266.00

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$157,252.00	\$143,426.00
2199 - Est Rev - Departmental Income	\$151,660.00	-	-
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$500.00	\$500.00
Total for Estimated Revenue	\$152,660.00	\$157,752.00	\$143,926.00
Total for Estimated Revenues and Other Sources	\$152,660.00	\$157,752.00	\$143,926.00

Village of Brockport
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**G - Sewer
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$64,288.00	\$65,565.00	\$51,000.00
9899 - App - Debt Service	\$88,372.00	\$92,187.00	\$92,926.00
Total for Estimated Appropriations	\$152,660.00	\$157,752.00	\$143,926.00
Total for Estimated Appropriations and Other Uses	\$152,660.00	\$157,752.00	\$143,926.00

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**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

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**H - Capital Projects
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

Village of Brockport
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For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Other Sources			
Proceeds of Obligations			
5785 - Installment Purchase Debt	\$150,000.00	\$109,090.00	-
Total for Proceeds of Obligations	\$150,000.00	\$109,090.00	\$0.00
Total for Other Sources	\$150,000.00	\$109,090.00	\$0.00
Total for Revenues and Other Sources	\$150,000.00	\$109,090.00	\$0.00

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**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51302 - Machinery - Equipment and Capital Outlay	\$150,000.00	\$109,090.00	-
Total for Highway	\$150,000.00	\$109,090.00	\$0.00
Total for Transportation	\$150,000.00	\$109,090.00	\$0.00
Total for Expenditures	\$150,000.00	\$109,090.00	\$0.00
Total for Expenditures and Other Uses	\$150,000.00	\$109,090.00	\$0.00

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**H - Capital Projects
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	-
Add Revenues and Other Sources	\$150,000.00	\$109,090.00	\$0.00
Deduct Expenditures and Other Uses	\$150,000.00	\$109,090.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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**PN - Permanent
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Investments			
450 - Investments in Securities	\$89,835.00	\$95,665.00	\$91,435.07
Total for Investments	\$89,835.00	\$95,665.00	\$91,435.07
Total for Assets	\$89,835.00	\$95,665.00	\$91,435.07
Total for Assets and Deferred Outflows	\$89,835.00	\$95,665.00	\$91,435.07

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**PN - Permanent
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Nonspendable Fund Balance			
807 - Must Remain Intact	\$89,835.00	\$95,665.00	\$91,435.07
Total for Nonspendable Fund Balance	\$89,835.00	\$95,665.00	\$91,435.07
Total for Fund Balance	\$89,835.00	\$95,665.00	\$91,435.07
Total for Liabilities, Deferred Inflows and Fund Balances	\$89,835.00	\$95,665.00	\$91,435.07

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**PN - Permanent
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	(\$5,830.00)	\$4,229.93	\$0.00
Total for Use of Money and Property	(\$5,830.00)	\$4,229.93	\$0.00
Total for Revenues	(\$5,830.00)	\$4,229.93	\$0.00
Total for Revenues and Other Sources	(\$5,830.00)	\$4,229.93	\$0.00

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**PN - Permanent
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Village of Brockport
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**PN - Permanent
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$95,665.00	\$91,435.07	\$91,435.07
8022 - Restated Fund Balance - Beginning of Year	\$95,665.00	\$91,435.07	\$91,435.07
Add Revenues and Other Sources	(\$5,830.00)	\$4,229.93	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$89,835.00	\$95,665.00	\$91,435.07

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K - General Fixed Assets
Schedule of Non-Current Government Assets

	05/31/2023	05/31/2022	05/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$208,950.00	\$208,950.00	\$208,950.00
Total for Non-Depreciable Capital Assets	\$208,950.00	\$208,950.00	\$208,950.00
Depreciable Capital Assets			
102 - Buildings	\$2,300,000.00	\$2,110,510.00	\$2,110,510.00
104 - Machinery and Equipment	\$3,821,484.00	\$3,821,484.00	\$3,600,000.00
106 - Infrastructure	\$1,895,825.00	\$1,895,825.00	\$1,895,825.00
Total for Depreciable Capital Assets	\$8,017,309.00	\$7,827,819.00	\$7,606,335.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$269,807.00	\$114,456.00	-
Total for Other Non-Current Assets	\$269,807.00	\$114,456.00	\$0.00
Total for Non-Current Assets	\$8,496,066.00	\$8,151,225.00	\$7,815,285.00

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W - General Long Term Debt
Schedule of Non-Current Government Liabilities

	05/31/2023	05/31/2022	05/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$1,030,000.00	\$1,180,000.00	\$1,300,000.00
685 - Installment Purchase Contract Debt	\$185,103.00	\$107,540.85	\$65,919.60
Total for Debt Obligations	\$1,215,103.00	\$1,287,540.85	\$1,365,919.60
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$384,262.00	\$0.00	\$4,842,013.00
687 - Compensated Absences	\$300,951.00	\$330,234.00	\$497,197.00
Total for Other Long-Term Obligations	\$685,213.00	\$330,234.00	\$5,339,210.00
Total for Long-Term Obligations	\$1,900,316.00	\$1,617,774.85	\$6,705,129.60

Village of Brockport
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Village of Brockport
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$1,150,000.00	\$1,030,000.00
Installment Purchase Contract	\$0.00	\$150,000.00	\$67,475.26	\$0.00	\$0.00	\$102,578.47	\$185,103.21
Total	\$0.00	\$150,000.00	\$187,475.26	\$0.00	\$0.00	\$1,252,578.47	\$1,215,103.21

Village of Brockport
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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Water, sewer repairs		2/24/21	5/15/31	\$0.00	\$0.00	\$120,000.00	\$0.00	\$1,150,000.00	\$0.00	\$1,030,000.00
Installment Purchase Contract Vehicle Lease Purchase		7/1/19	9/30/22	\$0.00	\$0.00	\$33,588.60	\$0.00	\$33,588.60	\$0.00	\$0.00
Installment Purchase Contract Vehicle Lease Purchase	Government Capital	7/28/22	7/14/27	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
Installment Purchase Contract Vehicle Lease Purchase	Government Capital	2/22/21	9/29/23	\$0.00	\$0.00	\$33,886.66	\$0.00	\$68,989.87	\$0.00	\$35,103.21

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$115,000.00	\$28,600.00	\$143,600.00	\$915,000.00
2025	\$115,000.00	\$27,450.00	\$142,450.00	\$800,000.00
2026	\$120,000.00	\$26,300.00	\$146,300.00	\$680,000.00
2027	\$125,000.00	\$21,500.00	\$146,500.00	\$555,000.00
2028	\$130,000.00	\$16,500.00	\$146,500.00	\$425,000.00
2029	\$140,000.00	\$11,300.00	\$151,300.00	\$285,000.00
2030	\$140,000.00	\$5,700.00	\$145,700.00	\$145,000.00
2031	\$145,000.00	\$2,900.00	\$147,900.00	\$0.00
Total	\$1,030,000.00	\$140,250.00	\$1,170,250.00	

\$1,030,000.00 Total Bond Ending Balance for Statement of Indebtedness.

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
170	Savings	A, CM, FX, G	\$344,557.04	\$6,260.82	\$0.00	\$0.00	\$350,817.86
200	Checking	A	\$12,802.90	\$0.00	\$0.00	\$0.00	\$12,802.90
138	Savings	A	\$48,429.80	\$0.00	\$0.00	\$0.00	\$48,429.80
1402	Vanguard Mutual Fund	CM	\$14,992.93	\$0.00	\$0.00	\$0.00	\$14,992.93
4500	Certificate of Deposit (CD)	A, FX, G	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
987	NYClass	A, FX, G	\$2,143,534.68	\$100,000.00	\$0.00	\$0.00	\$2,243,534.68
Total			\$3,564,317.35	\$106,260.82	\$0.00	\$0.00	\$3,670,578.17
Total Cash From Financials							\$3,670,578.17

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$3,564,317.35
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$3,805,847.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$4,055,847.00

Investments and Collateralization of Investments

Investments From Financials	\$89,835.00
Market Value as of Fiscal Year End Date	\$3,670,578.17
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$4,055,847.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
36	21	0	27

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$148,865.25	22	1		15
Police Retirement	\$455,012.00	13	0		12
Fire Retirement					
Local Pension Fund					
Social Security	\$244,535.09	36	21		0
Worker's Compensation	\$198,179.00	36	21		0
Life Insurance	\$4,700.84	36	0		0
Unemployment Insurance					
Disability Insurance	\$4,176.65	36	0		0
Hospital, Medical and Dental Insurance	\$888,244.99	36	0		27
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$1,943,713.82				