

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 05/31/2021**

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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 2020 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 2021**

(A) GENERAL

Balance Sheet

Line Description	2020	Exp Code	2021
Assets			
Cash	12,032	A200	25,385
Cash In Time Deposits	1,974,237	A201	2,332,766
Petty Cash	390	A210	390
TOTAL Cash	1,986,659		2,358,541
Tax Sale Certificates	8,614	A320	8,614
TOTAL Taxes Receivable (net)	8,614		8,614
Accounts Receivable	25,396	A380	18,217
TOTAL Other Receivables (net)	25,396		18,217
Due From Other Governments	229,579	A440	281,345
TOTAL Due From Other Governments	229,579		281,345
Prepaid Expenses	73,434	A480	87,334
TOTAL Prepaid Expenses	73,434		87,334
Cash In Time Deposits Special Reserves	978,715	A231	1,027,660
TOTAL Restricted Assets	978,715		1,027,660
TOTAL Assets and Deferred Outflows of Resources	3,302,397		3,781,711

**VILLAGE OF Brockport
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(A) GENERAL

Balance Sheet

Code Description	2020	Fund Code	2021
Accounts Payable	28,381	A600	53,603
TOTAL Accounts Payable	28,381		53,603
Accrued Liabilities	57,028	A601	60,371
TOTAL Accrued Liabilities	57,028		60,371
Due To Employees' Retirement System	77,360	A637	78,998
TOTAL Due To Other Governments	77,360		78,998
TOTAL Liabilities	162,768		192,973
Fund Balance			
Not in Spendable Form	73,433	A806	87,334
TOTAL Nonspendable Fund Balance	73,433		87,334
Workers' Compensation Reserve	256,972	A814	256,972
Reserve for Emp Benefits & Acc Liabilities	449,250	A867	458,195
Capital Reserve	272,493	A878	312,493
TOTAL Restricted Fund Balance	978,715		1,027,860
Assigned Appropriated Fund Balance	324,842	A914	402,109
Assigned Unappropriated Fund Balance	87,505	A915	
Additional Description \$0.00 Encumbrances			
TOTAL Assigned Fund Balance	412,347		402,109
Unassigned Fund Balance	1,675,133	A917	2,071,635
TOTAL Unassigned Fund Balance	1,675,133		2,071,635
TOTAL Fund Balance	3,139,629		3,588,738
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,302,397		3,781,711

**VILLAGE OF Brockport
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For the Fiscal Year Ending 2021**

(A) GENERAL

Results of Operation

Code Description	2020	Fund Code	2021
Revenues			
Real Property Taxes	2,811,759	A1001	2,973,527
TOTAL Real Property Taxes	2,811,759		2,973,527
Other Payments In Lieu of Taxes	9,436	A1081	10,671
Interest & Penalties On Real Prop Taxes	20,344	A1090	22,425
TOTAL Real Property Tax Items	29,780		33,098
Non Prop Tax Dist By County	1,854,798	A1120	1,878,541
Utilities Gross Receipts Tax	50,297	A1130	72,677
Franchises	75,606	A1170	69,256
TOTAL Non Property Tax Items	1,980,701		2,020,474
Treasurer Fees	3,214	A1230	4,451
Police Fees	700	A1520	675
Safety Inspection Fees	49,462	A1560	81,733
Public Works Charges	14,236	A1710	62,873
Other Transportation Departmental Income	3,965	A1789	
Other Culture & Recreation Income	2,738	A2089	2,020
Zoning Fees	350	A2110	200
Planning Board Fees	850	A2115	600
TOTAL Departmental Income	76,516		152,552
Misc Revenue, Other Govts	26,155	A2389	94,454
Additional Description Mon Cty Brk Schl			
TOTAL Intergovernmental Charges	26,155		94,454
Interest And Earnings	60,912	A2401	1,958
TOTAL Use of Money And Property	60,912		1,958
Licenses, Other	52,252	A2545	48,600
Permits, Other	3,250	A2590	3,000
TOTAL Licenses And Permits	55,502		51,600
Fines And Forfeited Bail	134,884	A2610	162,894
TOTAL Fines And Forfeitures	134,884		162,894
Sales of Scrap & Excess Materials	30,538	A2650	15,704
Insurance Recoveries	11,251	A2680	10,147
Other Compensation For Loss		A2690	
TOTAL Sale of Property And Compensation For Loss	41,789		25,851
Refunds of Prior Year's Expenditures	111,956	A2701	48,141
Gifts And Donations	500	A2705	10,767
AIM Related Payments	110,171	A2750	110,171
Unclassified (specify)	2,272	A2770	4,867
TOTAL Miscellaneous Local Sources	224,900		173,946
Interfund Revenues	33,000	A2801	
TOTAL Interfund Revenues	33,000		0
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	50,226	A3005	42,354
St Aid - Other (specify)	51,823	A3089	14,582
Additional Description Canal Grant			
St Aid, Consolidated Highway Aid	137,464	A3501	105,775
TOTAL State Aid	239,514		162,710

**VILLAGE OF Brockport
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(A) GENERAL

Results of Operation

Code Description	2020	EBF Code	2021
Revenues			
Federal Aid - Other		A4089	675,578
TOTAL Federal Aid	0		675,578
TOTAL Revenues	5,714,410		6,528,641
Interfund Transfers		A5031	500
TOTAL Interfund Transfers	0		500
TOTAL Other Sources	0		500
TOTAL Detail Revenues And Other Sources	5,714,410		6,529,141

VILLAGE OF Brockport
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(A) GENERAL

Results of Operation

Item Description	2020	Fund Code	2021
Expenditures			
Legislative Board, Pers Serv	16,644	A10101	17,508
Legislative Board, Contr Expend	52,730	A10104	37,119
TOTAL Legislative Board	69,374		54,627
Municipal Court, Pers Serv	120,562	A11101	100,447
Municipal Court, Contr Expend	19,637	A11104	17,217
TOTAL Municipal Court	140,199		117,664
Mayor, Pers Serv	10,707	A12101	11,013
Mayor, Contr Expend	1,368	A12104	499
TOTAL Mayor	12,075		11,512
Auditor, Contr Expend	11,750	A13204	15,000
TOTAL Auditor	11,750		15,000
Treasurer, Pers Serv	179,140	A13251	142,765
Treasurer, Contr Expend	55,872	A13254	51,902
TOTAL Treasurer	235,012		194,666
Law, Contr Expend	48,314	A14204	29,781
TOTAL Law	48,314		29,781
Engineer, Contr Expend	2,049	A14404	12,914
TOTAL Engineer	2,049		12,914
Elections, Contr Expend	1,645	A14504	911
TOTAL Elections	1,645		911
Public Works Admin, Pers Serv	142,337	A14901	99,916
Public Works Admin, Contr Expend	2,576	A14904	1,020
TOTAL Public Works Admin	144,912		100,936
Operation of Plant Pers Serv	32,500	A16201	33,000
Operation of Plant Equip & Cap Outlay		A16202	84,122
Operation of Plant Contr Expend	72,701	A16204	54,354
TOTAL Operation of Plant Contr Expend	105,201		171,476
Central Garage Pers Serv	67,500	A16401	69,000
Central Garage Contr Expend	10,380	A16404	8,198
TOTAL Central Garage Contr Expend	77,880		77,198
Central Data Process & Cap Outlay	7,299	A16802	773
Central Data Process, Contr Expend	18,514	A16804	26,250
TOTAL Central Data Process	25,813		27,023
Unallocated Insurance, Contr Expend	55,769	A19104	60,240
TOTAL Unallocated Insurance	55,769		60,240
Municipal Assn Dues, Contr Expend	5,225	A19204	4,625
TOTAL Municipal Assn Dues	5,225		4,625
Taxes & Assess On Munic Prop, Contr Expend	1,345	A19504	1,440
TOTAL Taxes & Assess On Munic Prop	1,345		1,440
TOTAL General Government Support	536,562		630,012
Police, Pers Serv	1,622,967	A31201	1,695,114
Police, Equip & Cap Outlay	53,885	A31202	4,997
Police, Contr Expend	112,749	A31204	95,892
TOTAL Police	1,789,601		1,796,003

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(A) GENERAL

Results of Operation

Item Description	2020	EdgCode	2021
Expenditures			
Traffic Control, Contr Expen	1,594	A33104	2,418
TOTAL Traffic Control	1,594		2,418
Safety Inspection, Pers Serv	124,098	A36201	133,503
Safety Inspection, Contr Expend	85,002	A36204	50,194
TOTAL Safety Inspection	209,100		183,697
TOTAL Public Safety	2,000,295		1,982,115
Maint of Streets, Pers Serv	404,195	A51101	428,168
Maint of Streets, Equip & Cap Outlay	32,647	A51102	18,000
Maint of Streets, Contr Expend	104,346	A51104	265,539
TOTAL Maint of Streets	541,188		711,706
Perm Improve Highway, Equip & Cap Outlay	152,485	A51122	130,872
TOTAL Perm Improve Highway	152,485		130,872
Snow Removal, Pers Serv	61,000	A51421	62,500
Snow Removal, Contr Expend	44,217	A51424	45,060
TOTAL Snow Removal	105,217		107,560
Street Lighting, Equip & Cap Outlay		A51822	230,153
Street Lighting, Contr Expend	69,697	A51824	25,694
TOTAL Street Lighting	69,697		256,847
Sidewalks, Pers Serv	13,000	A54101	14,000
Sidewalks, Contr Expend	30,733	A54104	15,284
TOTAL Sidewalks	43,733		29,284
TOTAL Transportation	912,320		1,235,269
Publicity, Contr Expend	63,507	A64104	51,192
TOTAL Publicity	63,507		51,192
TOTAL Economic Assistance And Opportunity	63,507		51,192
Playgr & Rec Centers, Pers Serv	31,000	A71401	33,500
Playgr & Rec Centers, Equip & Cap Outlay	37,280	A71402	
Playgr & Rec Centers, Contr Expend	26,584	A71404	5,009
TOTAL Playgr & Rec Centers	94,864		38,509
Joint Public Library, Contr Expend	200,498	A74154	203,015
TOTAL Joint Public Library	200,498		203,015
Museum - Art Gallery, Contr Expend	3,593	A74504	3,695
TOTAL Museum - Art Gallery	3,593		3,695
Historian, Contr Expend	17,114	A75104	6,516
TOTAL Historian	17,114		6,516
Celebrations, Contr Expend	9,345	A75504	8,074
TOTAL Celebrations	9,345		8,074
TOTAL Culture And Recreation	325,415		259,809
Zoning, Contr Expend	469	A80104	35
TOTAL Zoning	469		35
Planning, Pers Serv	2,766	A80201	2,402
Planning, Contr Expend	508	A80204	
TOTAL Planning	3,273		2,402
Sanitary Sewers, Pers Serv	12,000	A81201	14,000

**VILLAGE OF Brockport
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(A) GENERAL

Results of Operation

Code Description	2020	Exp Code	2021
Expenditures			
Sanitary Sewers, Contr Expend	19,489	A81204	
TOTAL Sanitary Sewers	31,489		14,000
Storm Sewers, Contr Expend	6,344	A81404	14,157
TOTAL Storm Sewers	6,344		14,157
Refuse & Garbage, Pers Serv	8,200	A81601	10,000
Refuse & Garbage, Contr Expend	10,214	A81604	9,055
TOTAL Refuse & Garbage	18,414		19,055
Street Cleaning, Pers Serv	21,000	A81701	22,000
Street Cleaning, Contr Expend	16,782	A81704	10,635
TOTAL Street Cleaning	37,782		32,635
Other Sanitation, Contr Expend		A81894	23,344
TOTAL Other Sanitation	0		23,344
Shade Tree, Pers Serv	22,000	A85601	23,000
Shade Tree, Contr Expend	11,902	A85604	38,277
TOTAL Shade Tree	33,902		61,277
TOTAL Home And Community Services	131,672		166,906
State Retirement System	109,773	A90108	113,921
Police & Firemen Retirement, Empl Brfts	279,274	A90158	322,576
Social Security, Employer Cont	215,818	A90308	218,432
Worker's Compensation, Empl Brfts	107,209	A90408	106,826
Life Insurance, Empl Brfts	3,029	A90458	3,913
Unemployment Insurance, Empl Brfts		A90508	4,008
Disability Insurance, Empl Brfts	4,305	A90558	2,698
Hospital & Medical (dental) Ins, Empl Brft	712,103	A90608	684,702
TOTAL Employee Benefits	1,431,510		1,457,075
Install Pur Debt, Principal	64,485	A97856	31,120
TOTAL Debt Principal	64,485		31,120
Install Pur Debt, Interest	130	A97857	3,775
TOTAL Debt Interest	130		3,775
TOTAL Expenditures	5,865,896		6,067,276
TOTAL Detail Expenditures And Other Uses	5,865,896		6,067,276

**VILLAGE OF Brockport
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,310,808	A8021	3,139,629
Prior Period Adj -Decrease In Fund Balance	19,694	A8015	12,755
Restated Fund Balance - Beg of Year	3,291,114	A8022	3,126,873
ADD - REVENUES AND OTHER SOURCES	5,714,410		6,529,141
DEDUCT - EXPENDITURES AND OTHER USES	5,865,896		6,067,276
Fund Balance - End of Year	3,139,629	A8029	3,588,738

VILLAGE OF Brockport
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(A) GENERAL

Budget Summary

Code Description	2021	Fund Code	2020
Appropriations			
App - General Government Support	988,136	A1999N	968,799
App - Public Safety	1,953,388	A3999N	2,078,775
App - Transportation	1,287,156	A5999N	1,234,553
App - Economic Assistance And Opportunity	12,000	A6999N	10,000
App - Culture And Recreation	237,815	A7999N	221,325
App - Home And Community Services	68,420	A8999N	86,420
App - Employee Benefits	1,512,857	A9199N	1,612,336
TOTAL Appropriations	6,069,772		6,212,208
Other Budgetary Purposes	40,000	A962N	35,000
TOTAL Other Uses	40,000		35,000
TOTAL Appropriations And Other Uses	6,099,772		6,247,208

**VILLAGE OF Brockport
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(A) GENERAL

Budget Summary

Code Description	2021	2020	2021
Estimated Revenues			
Est Rev - Real Property Taxes	2,973,527	A1049N	3,065,000
Est Rev - Real Property Tax Items	20,737	A1099N	21,750
Est Rev - Non Property Tax Items	1,897,077	A1199N	2,025,000
Est Rev - Departmental Income	78,900	A1299N	97,200
Est Rev - Intergovernmental Charges	71,000	A2399N	63,104
Est Rev - Use of Money And Property	30,000	A2499N	10,000
Est Rev - Licenses And Permits	59,400	A2599N	55,000
Est Rev - Fines And Forfeitures	148,378	A2649N	125,000
Est Rev - Sale of Prop And Comp For Loss	17,500	A2699N	8,500
Est Rev - Miscellaneous Local Sources	54,500	A2799N	54,500
Est Rev - State Aid	236,908	A3099N	215,045
TOTAL Estimated Revenues	5,887,927		5,740,099
Appropriated Reserve & Restricted Fund Bal	187,003	A511N	105,000
Appropriated Fund Balance	324,842	A599N	402,109
TOTAL Estimated Other Sources	511,845		507,109
TOTAL Estimated Revenues And Other Sources	6,099,772		6,247,208

VILLAGE OF Brockport
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code-Description	2020	Edg Code	2021
Assets			
Cash In Time Deposits	95,383	CM201	102,678
TOTAL Cash	95,383		102,678
TOTAL Assets and Deferred Outflows of Resources	95,383		102,678

**VILLAGE OF Brockport
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	Fund Code	2021
Fund Balance			
Assigned Unappropriated Fund Balance	95,383	CM915	102,678
TOTAL Assigned Fund Balance	95,383		102,678
TOTAL Fund Balance	95,383		102,678
TOTAL Liabilities, Deferred Inflows And Fund Balance	95,383		102,678

**VILLAGE OF Brockport
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	FidCode	2021
Revenues			
Interest And Earnings	4,772	CM2401	7,564
TOTAL Use of Money And Property	4,772		7,564
Gifts And Donations	3,188	CM2705	231
TOTAL Miscellaneous Local Sources	3,188		231
TOTAL Revenues	7,960		7,795
TOTAL Detail Revenues And Other Sources	7,960		7,795

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	Edp Code	2021
Other Uses			
Transfers, Other Funds		CM99019	500
Additional Description To A Fund			
TOTAL Operating Transfers	0		500
TOTAL Other Uses	0		500
TOTAL Detail Expenditures And Other Uses	0		500

**VILLAGE OF Brockport
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2020	ExpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	87,423	CM8021	95,383
Restated Fund Balance - Beg of Year	87,423	CM8022	95,383
ADD - REVENUES AND OTHER SOURCES	7,960		7,795
DEDUCT - EXPENDITURES AND OTHER USES			500
Fund Balance - End of Year	95,383	CM8029	102,678

**VILLAGE OF Brockport
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(FX) WATER

Balance Sheet

Code-Description	2020	EmpCode	2021
Assets			
Cash In Time Deposits	401,939	FX201	321,918
Petty Cash	50	FX210	50
TOTAL Cash	401,989		321,968
Water Rents Receivable	143,542	FX350	131,588
TOTAL Other Receivables (net)	143,542		131,588
Cash In Time Deposits Special Reserves	16,177	FX231	234,003
Investments In Securities Special Reserves	234,590	FX452	
TOTAL Restricted Assets	250,767		234,003
TOTAL Assets and Deferred Outflows of Resources	786,298		687,559

**VILLAGE OF Brockport
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(FX) WATER

Balance Sheet

Code-Description	2020	FdpCode	2021
Accounts Payable	42,222	FX600	50,204
TOTAL Accounts Payable	42,222		50,204
Accrued Liabilities	4,093	FX601	4,840
TOTAL Accrued Liabilities	4,093		4,840
Due To Employees' Retirement System	7,001	FX637	7,470
TOTAL Due To Other Governments	7,001		7,470
TOTAL Liabilities	53,316		62,514
Fund Balance			
Reserve for Emp Benefits & Acc Liabilities	16,764	FX867	39,002
Capital Reserve	234,003	FX878	234,003
Other Restricted Fund Balance		FX899	227
Additional Description Encumbrances			
TOTAL Restricted Fund Balance	250,767		273,232
Assigned Appropriated Fund Balance	125,000	FX914	125,000
Assigned Unappropriated Fund Balance	367,214	FX915	226,812
TOTAL Assigned Fund Balance	492,214		351,812
TOTAL Fund Balance	742,982		628,045
TOTAL Liabilities, Deferred Inflows And Fund Balance	796,298		687,559

**VILLAGE OF Brockport
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(FX) WATER

Results of Operation

Code Description	2020	Fund Code	
Revenues			
Metered Water Sales	1,151,169	FX2140	1,070,456
Water Service Charges	657	FX2144	2,457
Interest & Penalties On Water Rents	13,600	FX2148	11,319
TOTAL Departmental Income	1,165,426		1,084,232
Interest And Earnings	985	FX2401	522
TOTAL Use of Money And Property	985		522
Sales of Scrap & Excess Materials		FX2650	1,198
TOTAL Sale of Property And Compensation For Loss	0		1,198
TOTAL Revenues	1,166,411		1,085,951
TOTAL Detail Revenues And Other Sources	1,166,411		1,085,951

**VILLAGE OF Brockport
Annual Update Document
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(FX) WATER

Results of Operation

Detail Description	2020	Exp Code	2021
Expenditures			
Central Garage, Equip & Cap Outlay	87	FX16402	1,850
TOTAL Central Garage	87		1,850
Central Data Process, Contr Expend	129	FX16804	13,371
TOTAL Central Data Process	129		13,371
Unallocated Insurance, Contr Expend	22,500	FX19104	24,000
TOTAL Unallocated Insurance	22,500		24,000
TOTAL General Government Support	22,716		39,221
Water Administration, Pers Serv	56,369	FX83101	55,928
Water Administration, Contr Expend	3,045	FX83104	1,491
TOTAL Water Administration	59,414		57,419
Source Supply Pwr & Pump, Contr Expend	530,871	FX83204	580,566
TOTAL Source Supply Pwr & Pump	530,871		580,566
Water Trans & Distrib, Pers Serv	147,941	FX83401	158,842
Water Trans & Distrib, Equip & Cap Outlay	270,902	FX83402	147,017
TOTAL Water Trans & Distrib	418,843		305,859
TOTAL Home And Community Services	1,008,129		943,844
State Retirement, Empl Bnfts	34,191	FX90108	42,470
Social Security, Empl Bnfts	15,208	FX90308	15,868
Workers Compensation, Empl Bnfts	23,000	FX90408	23,000
Life Insurance, Empl Bnfts	1,100	FX90458	1,100
Hospital & Medical (dental) Ins, Empl Bnft	50,264	FX90608	51,071
TOTAL Employee Benefits	123,763		133,608
Debt Principal, Serial Bonds	38,460	FX97106	40,370
Debt Principal, Installment Purchase Debt		FX97856	30,290
TOTAL Debt Principal	38,460		70,660
Debt Interest, Serial Bonds	24,175	FX97107	14,653
Debt Interest, Installment Purchase Debt		FX97857	2,002
TOTAL Debt Interest	24,175		16,655
TOTAL Expenditures	1,216,243		1,203,888
TOTAL Detail Expenditures And Other Uses	1,216,243		1,203,888

**VILLAGE OF Brockport
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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2020	Exp Code	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	827,902	FX8021	742,982
Prior Period Adj -Increase In Fund Balance		FX8012	
Prior Period Adj -Decrease In Fund Balance	33,089	FX8015	
Restated Fund Balance - Beg of Year	794,813	FX8022	742,982
ADD - REVENUES AND OTHER SOURCES	1,166,411		1,085,951
DEDUCT - EXPENDITURES AND OTHER USES	1,218,243		1,203,888
Fund Balance - End of Year	742,982	FX8029	625,048

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(FX) WATER

Budget Summary

Line Description	2021	Expends	2022
Appropriations			
App - General Government Support	72,250	FX1999N	76,750
App - Home And Community Services	1,167,511	FX8999N	1,150,356
App - Employee Benefits	133,400	FX9199N	121,400
App - Debt Service	69,972	FX9899N	58,075
TOTAL Appropriations	1,443,133		1,406,581
TOTAL Appropriations And Other Uses	1,443,133		1,406,581

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021

(FX) WATER

Budget Summary

Book Description	2020	2021	2022
Estimated Revenues			
Est Rev - Departmental Income	1,302,133	FX1299N	1,268,461
Est Rev - Use of Money And Property	16,000	FX2499N	13,120
TOTAL Estimated Revenues	1,318,133		1,281,581
Appropriated Fund Balance	125,000	FX599N	125,000
TOTAL Estimated Other Sources	125,000		125,000
TOTAL Estimated Revenues And Other Sources	1,443,133		1,406,581

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	117,426	G200	139,979
TOTAL Cash	117,426		139,979
Sewer Rents Receivable	21,448	G360	21,904
TOTAL Other Receivables (net)	21,448		21,904
TOTAL Assets and Deferred Outflows of Resources	138,874		161,883

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(G) SEWER

Balance Sheet

Code Description	2020	Equity	2021
Accounts Payable	4,403	G600	616
TOTAL Accounts Payable	4,403		616
TOTAL Liabilities	4,403		616
Fund Balance			
Other Restricted Fund Balance		G899	
TOTAL Restricted Fund Balance	0		0
Assigned Unappropriated Fund Balance	134,470	G915	161,267
TOTAL Assigned Fund Balance	134,470		161,267
TOTAL Fund Balance	134,470		161,267
TOTAL Liabilities, Deferred Inflows And Fund Balance	138,874		161,883

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(G) SEWER

Results of Operation

Code Description	2020	Est Code	2021
Revenues			
Sewer Charges	138,217	G2122	143,003
TOTAL Departmental Income	138,217		143,003
Sewer Serv Other Govts	22,401	G2374	
TOTAL Intergovernmental Charges	22,401		0
Interest And Earnings	378	G2401	62
TOTAL Use of Money And Property	378		62
TOTAL Revenues	160,996		143,065
TOTAL Detail Revenues And Other Sources	160,996		143,065

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(G) SEWER

Results of Operation

Code Description	2020	Equip Code	2021
Expenditures			
Sewer Administration, Equip & Cap Outlay	12,509	G81102	6,500
TOTAL Sewer Administration	12,509		6,500
Sanitary Sewers, Equip & Cap Outlay	30,459	G81202	16,273
TOTAL Sanitary Sewers	30,459		16,273
TOTAL Home And Community Services	42,968		22,773
Debt Principal, Serial Bonds	61,540	G97106	69,630
TOTAL Debt Principal	61,540		69,630
Debt Interest, Serial Bonds	38,676	G97107	23,865
TOTAL Debt Interest	38,676		23,865
TOTAL Expenditures	143,184		116,268
TOTAL Detail Expenditures And Other Uses	143,184		116,268

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	Exp Code	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	118,402	G8021	134,470
Prior Period Adj -Increase In Fund Balance		G8012	
Prior Period Adj -Decrease In Fund Balance	1,743	G8015	
Restated Fund Balance - Beg of Year	116,659	G8022	134,470
ADD - REVENUES AND OTHER SOURCES	160,995		143,065
DEDUCT - EXPENDITURES AND OTHER USES	143,184		116,268
Fund Balance - End of Year	134,470	G8029	161,266

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(G) SEWER

Budget Summary

Book Description	2021	ExpCode	2020
Appropriations			
App - General Government Support	50,500	G1999N	51,000
App - Debt Service	100,761	G9899N	92,926
TOTAL Appropriations	151,261		143,926
TOTAL Appropriations And Other Uses	151,261		143,926

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(G) SEWER

Budget Summary

Account Description	2021	Exp Code	2021
Estimated Revenues			
Est Rev - Departmental Income	150,161	G1299N	143,426
Est Rev - Use of Money And Property	1,100	G2499N	500
TOTAL Estimated Revenues	151,261		143,926
TOTAL Estimated Revenues And Other Sources	151,261		143,926

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	Est/Book	2021
Other Sources			
Installment Purchase Debt	131,495	H5785	
TOTAL Proceeds of Obligations	131,495		0
TOTAL Other Sources	131,495		0
TOTAL Detail Revenues And Other Sources	131,495		0

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(H) CAPITAL PROJECTS

Results of Operation

Code / Description	2020	Fdg Code	2021
Expenditures			
Machinery, Equip & Cap Outlay	131,495	H51302	
TOTAL Machinery	131,495		0
TOTAL Transportation	131,495		0
TOTAL Expenditures	131,495		0
TOTAL Detail Expenditures And Other Uses	131,495		0

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(H) CAPITAL PROJECTS

Analysis of Changes In Fund Balance

Line Description	2020	Emp Code	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	131,495		
DEDUCT - EXPENDITURES AND OTHER USES	131,495		
Fund Balance - End of Year		H8029	

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code-Description	2020	EquipCode	2021
Assets			
Land	208,950	K101	208,950
Buildings	2,110,510	K102	2,110,510
Machinery And Equipment	3,498,288	K104	3,600,000
Infrastructure	1,895,825	K106	1,895,825
TOTAL Fixed Assets (net)	7,713,573		7,815,285
TOTAL Assets and Deferred Outflows of Resources	7,713,573		7,815,285

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	7,713,573	K159	7,815,285
TOTAL Investments In Non-Current Government Assets	7,713,573		7,815,285
TOTAL Fund Balance	7,713,573		7,815,285
TOTAL	7,713,573		7,815,285

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(PN) PERMANENT

Balance Sheet

Code Description	2020	Emp Code	2021
Assets			
Investments In Securities	91,435	PN450	91,435
TOTAL Investments	91,435		91,435
TOTAL Assets and Deferred Outflows of Resources	91,435		91,435

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(PN) PERMANENT

Balance Sheet

Code Description	2020	Emp Code	2021
Fund Balance Must Remain Intact	91,435	PN807	91,435
TOTAL Nonspendable Fund Balance	91,435		91,435
TOTAL Fund Balance	91,435		91,435
TOTAL Liabilities, Deferred Inflows And Fund Balance	91,435		91,435

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(PN) PERMANENT

Results of Operation

Code Description	2020	Fund Code	2021
Revenues			
Interest And Earnings	924	PN2401	
TOTAL Use of Money And Property	924		0
TOTAL Revenues	924		0
TOTAL Detail Revenues And Other Sources	924		0

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code-Description	2020	Edp Code	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	90,511	PN8021	91,435
Restated Fund Balance - Beg of Year	90,511	PN8022	91,435
ADD - REVENUES AND OTHER SOURCES	924		
Fund Balance - End of Year	91,435	PN8029	91,435

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code/Description	2020	Emp. Salary	2021
Assets			
Total Non-Current Govt Liabilities	5,805,757	W129	6,705,130
TOTAL Provision To Be Made In Future Budgets	5,805,757		6,705,130
TOTAL Assets and Deferred Outflows of Resources	5,805,757		6,705,130

**VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2021**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	Eq. Code	2021
Net Pension Liability -Proportionate Share	3,810,471	W638	4,842,013
Installment Purchase Debt	127,330	W685	65,920
Compensated Absences	457,956	W687	497,197
TOTAL Other Liabilities	4,395,757		5,405,130
Bonds Payable	1,410,000	W628	1,300,000
TOTAL Bond And Long Term Liabilities	1,410,000		1,300,000
TOTAL Liabilities	5,805,757		6,705,130
TOTAL Liabilities	5,805,757		6,705,130

VILLAGE OF Brockport
Statement of Indebtedness
For the Fiscal Year Ending 2021

County of: Monroe

Municipal Code: 280481900560

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Year?	Am't. Orig. Issued	O/S Reg. 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%			\$542,286	\$40,370	\$0	\$0	\$0	\$501,916
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2020	IPC E	Beam Mack Truck	N		07/01/2019	09/30/2022	3.89%		\$131,495	\$97,040	\$31,120	\$0	\$0	\$0	\$65,920
2018	IPC E	Kenworth Dump Truck			07/15/2016	08/03/2020	2.50%			\$30,290	\$30,290	\$0	\$0	\$0	\$0
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	\$867,714	\$69,630	\$0	\$0	\$0	\$798,084
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										\$1,537,330	\$171,410	\$0	\$0	\$0	\$1,365,920

VILLAGE OF Brockport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$4,184,388.89
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
Total		\$4,184,388.89
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,000,000.00
Total		\$4,250,000.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

**VILLAGE OF Brockport
Bank Reconciliation
For the Fiscal Year Ending 2021**

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0211	\$920,695	\$0	\$0	\$920,695
*****-1827	\$25,385	\$0	\$0	\$25,385
*****-2397	\$78,031	\$0	\$78,031	\$0
*****-2616	\$38,489	\$0	\$0	\$38,489
*****-1402	\$15,632	\$0	\$0	\$15,632
*****-0987	\$3,184,188	\$0	\$0	\$3,184,188
*****-6948	\$11,179	\$0	\$11,179	\$0
Total Adjusted Bank Balance				\$4,184,389
Petty Cash				\$440.00
Adjustments				\$0.00
Total Cash				\$4,184,829
Total Cash Balance All Funds				\$4,184,829
* Must be equal				

9ZCASH *
9ZCASHB *

**VILLAGE OF Brockport
Local Government Questionnaire
For the Fiscal Year Ending 2021**

	<u>Response</u>
) Does your municipality have a written procurement policy?	<u>Yes</u>
) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
) Does your local government participate in an investment pool with other local governments?	<u>No</u>
) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
) Does your municipality have a Capital Plan?	<u>Yes</u>
) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

**VILLAGE OF Brockport
Employee and Retiree Benefits
For the Fiscal Year Ending 2021**

Total Full Time Employees:		36			
Total Part Time Employees:		24			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$156,391.00	21	24	
90158	Police and Fire Retirement	\$322,576.00	15		
90258	Local Pension Fund				
90308	Social Security	\$234,300.03	36	24	
90408	Worker's Compensation Insurance	\$129,825.50	36	24	
90458	Life Insurance	\$5,012.86	36		
90508	Unemployment Insurance	\$4,008.38	36	24	
90558	Disability Insurance	\$2,697.50	36		
90608	Hospital and Medical (Dental) Insurance	\$735,772.38	36		21
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,590,583.65			
Computed Total From Financial Section (comparative purposes only)		\$1,590,583.65			

**VILLAGE OF Brockport
Energy Costs and Consumption
For the Fiscal Year Ending 2021**

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$42,877	14,311	gallons	
Diesel Fuel	\$18,650	6,112	gallons	
Fuel Oil	\$5,322	1,032	gallons	
Natural Gas	\$28,533	26,552	cubic feet	
Electricity	\$120,445	58,511	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 05/31/2021 , 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 05/31/2021 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

() - _____
Telephone Number

08/31/2021
Date of Certification

Daniel P. Hendricks
Name

Treasurer
Title

127 Main St. Brockport, NY 14420
Official Address

(585) 637-5300
Official Telephone Number

Municipality Code 260481900560

VILLAGE OF Brockport
Financial Comments
For the Fiscal Year Ending 2021

GENERAL

Adjustment Reason

Account Code A8015 Accrued Expense