

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 05/31/2020

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (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 2019 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 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	6,486	A200	12,032
Cash In Time Deposits	1,965,873	A201	1,974,237
Petty Cash	390	A210	390
TOTAL Cash	1,972,749		1,986,659
Tax Sale Certificates	8,614	A320	8,614
TOTAL Taxes Receivable (net)	8,614		8,614
Accounts Receivable	50,867	A380	25,396
TOTAL Other Receivables (net)	50,867		25,396
Due From Other Funds		A391	
TOTAL Due From Other Funds	0		0
Due From Other Governments Additional Description SALES TAX	381,447	A440	229,579
TOTAL Due From Other Governments	381,447		229,579
Prepaid Expenses Additional Description INSURANCE PREMIUMS	81,596	A480	73,434
TOTAL Prepaid Expenses	81,596		73,434
Cash In Time Deposits Special Reserves	954,195	A231	978,715
TOTAL Restricted Assets	954,195		978,715
TOTAL Assets and Deferred Outflows of Resources	3,449,468		3,302,397

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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	7,261	A600	28,381
TOTAL Accounts Payable	7,261		28,381
Accrued Liabilities	54,051	A601	57,028
TOTAL Accrued Liabilities	54,051		57,028
Due To Employees' Retirement System	77,349	A637	77,360
TOTAL Due To Other Governments	77,349		77,360
TOTAL Liabilities	138,661		162,768
Fund Balance			
Not in Spendable Form	81,596	A806	38,438
Additional Description ASSET FORFEITURE ACCT			
TOTAL Nonspendable Fund Balance	81,596		38,438
Workers' Compensation Reserve	256,972	A814	256,972
Reserve for Emp Benefits & Acc Liabilities	391,730	A867	449,250
Capital Reserve	305,493	A878	272,493
TOTAL Restricted Fund Balance	954,195		978,715
Assigned Appropriated Fund Balance	200,000	A914	324,842
Assigned Unappropriated Fund Balance	118,476	A915	87,505
Additional Description ENCUMBRANCES			
TOTAL Assigned Fund Balance	318,476		412,347
Unassigned Fund Balance	1,956,541	A917	1,710,128
TOTAL Unassigned Fund Balance	1,956,541		1,710,128
TOTAL Fund Balance	3,310,808		3,139,629
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,449,468		3,302,397

VILLAGE OF Brockport
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	2,749,271	A1001	2,811,759
TOTAL Real Property Taxes	2,749,271		2,811,759
Other Payments In Lieu of Taxes	8,750	A1081	9,436
Interest & Penalties On Real Prop Taxes	12,378	A1090	20,344
TOTAL Real Property Tax Items	21,128		29,780
Non Prop Tax Dist By County	1,797,870	A1120	1,854,798
Utilities Gross Receipts Tax	90,528	A1130	50,297
Franchises	77,522	A1170	75,606
TOTAL Non Property Tax Items	1,965,920		1,980,701
Treasurer Fees	3,244	A1230	3,214
Police Fees	1,990	A1520	700
Safety Inspection Fees	62,134	A1560	49,462
Public Works Charges	31,840	A1710	14,236
Other Transportation Departmental Income	5,694	A1789	3,965
Other Culture & Recreation Income	3,174	A2089	2,738
Zoning Fees	1,075	A2110	350
Planning Board Fees	718	A2115	850
TOTAL Departmental Income	109,869		75,516
Misc Revenue, Other Govts	78,661	A2389	26,155
TOTAL Intergovernmental Charges	78,661		26,155
Interest And Earnings	48,589	A2401	60,912
TOTAL Use of Money And Property	48,589		60,912
Licenses, Other	57,700	A2545	52,252
Permits, Other	3,000	A2590	3,250
TOTAL Licenses And Permits	60,700		55,502
Fines And Forfeited Bail	148,378	A2610	134,884
TOTAL Fines And Forfeitures	148,378		134,884
Sales of Scrap & Excess Materials	13,043	A2650	30,538
Insurance Recoveries	49,596	A2680	11,251
Other Compensation For Loss	7,368	A2690	
TOTAL Sale of Property And Compensation For Loss	70,008		41,789
Refunds of Prior Year's Expenditures	136,335	A2701	111,956
Gifts And Donations	47,403	A2705	500
Unclassified (specify)	5,831	A2770	2,272
TOTAL Miscellaneous Local Sources	189,569		114,729
Interfund Revenues		A2801	33,000
TOTAL Interfund Revenues	0		33,000
St Aid, Revenue Sharing	110,171	A3001	110,171
St Aid, Mortgage Tax	33,040	A3005	50,226
St Aid - Other (specify)	277,997	A3089	51,823
St Aid, Consolidated Highway Aid	80,098	A3501	137,464
TOTAL State Aid	501,305		349,685
TOTAL Revenues	5,943,398		5,714,410

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Interfund Transfers	2,000	A5031	
TOTAL Interfund Transfers	2,000		0
TOTAL Other Sources	2,000		0
TOTAL Detail Revenues And Other Sources	5,945,398		5,714,410

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	16,068	A10101	16,644
Legislative Board, Contr Expend	76,381	A10104	52,730
TOTAL Legislative Board	92,449		69,374
Municipal Court, Pers Serv	113,796	A11101	120,562
Municipal Court, Equip & Cap Outlay	2,315	A11102	
Municipal Court, Contr Expend	20,875	A11104	19,637
TOTAL Municipal Court	136,986		140,199
Mayor, Pers Serv	10,400	A12101	10,707
Mayor, Contr Expend	2,337	A12104	1,368
TOTAL Mayor	12,737		12,075
Auditor, Contr Expend	15,000	A13204	11,750
TOTAL Auditor	15,000		11,750
Treasurer, Pers Serv	151,818	A13251	179,140
Treasurer, Contr Expend	47,928	A13254	55,872
TOTAL Treasurer	199,746		235,012
Law, Contr Expend	31,639	A14204	48,314
TOTAL Law	31,639		48,314
Engineer, Contr Expend	22,051	A14404	2,049
TOTAL Engineer	22,051		2,049
Elections, Contr Expend	1,359	A14504	1,645
TOTAL Elections	1,359		1,645
Public Works Admin, Pers Serv	136,813	A14901	142,337
Public Works Admin, Contr Expend	1,834	A14904	2,576
TOTAL Public Works Admin	138,648		144,912
Buildings, Pers Serv	32,000	A16201	32,500
Buildings, Equip & Cap Outlay		A16202	
Buildings, Contr Expend	91,556	A16204	72,701
TOTAL Buildings	123,556		105,201
Central Garage, Pers Serv	67,000	A16401	67,500
Central Garage, Contr Expend	17,601	A16404	10,380
TOTAL Central Garage	84,601		77,880
Central Print & Mail, contr Expend	771	A16704	
TOTAL Central Print & Mail	771		0
Central Data Process & Cap Outlay	7,907	A16802	7,299
Central Data Process, Contr Expend	24,629	A16804	18,514
TOTAL Central Data Process	32,537		25,813
Unallocated Insurance, Contr Expend	48,346	A19104	55,769
TOTAL Unallocated Insurance	48,346		55,769
Municipal Assn Dues, Contr Expend	5,071	A19204	5,225
TOTAL Municipal Assn Dues	5,071		5,225
Taxes & Assess On Munic Prop, Contr Expend	1,467	A19504	1,345
TOTAL Taxes & Assess On Munic Prop	1,467		1,345
TOTAL General Government Support	946,962		936,562
Police, Pers Serv	1,540,659	A31201	1,622,967
Police, Equip & Cap Outlay	98,798	A31202	53,885

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Police, Contr Expend	106,984	A31204	112,749
TOTAL Police	1,746,441		1,789,600
Traffic Control, Contr Expen	4,148	A33104	1,594
TOTAL Traffic Control	4,148		1,594
Safety Inspection, Pers Serv	90,558	A36201	124,098
Safety Inspection, Equip & Cap Outlay	10,386	A36202	
Safety Inspection, Contr Expend	20,266	A36204	85,002
TOTAL Safety Inspection	121,209		209,100
TOTAL Public Safety	1,871,798		2,000,295
Maint of Streets, Pers Serv	402,361	A51101	404,195
Maint of Streets, Equip & Cap Outlay	29,146	A51102	32,647
Maint of Streets, Contr Expend	146,119	A51104	104,346
TOTAL Maint of Streets	577,627		541,188
Perm Improve Highway, Equip & Cap Outlay	91,705	A51122	152,485
TOTAL Perm Improve Highway	91,705		152,485
Snow Removal, Pers Serv	60,000	A51421	61,000
Snow Removal, Contr Expend	49,028	A51424	44,217
TOTAL Snow Removal	109,028		105,217
Street Lighting, Contr Expend	83,995	A51824	69,697
TOTAL Street Lighting	83,995		69,697
Sidewalks, Pers Serv	13,000	A54101	13,000
Sidewalks, Contr Expend	8,457	A54104	30,733
TOTAL Sidewalks	21,457		43,733
TOTAL Transportation	883,812		912,320
Publicity, Contr Expend	36,896	A64104	63,507
TOTAL Publicity	36,896		63,507
TOTAL Economic Assistance And Opportunity	36,896		63,507
Playgr & Rec Centers, Pers Serv	30,000	A71401	31,000
Playgr & Rec Centers, Equip & Cap Outlay	5,125	A71402	37,280
Playgr & Rec Centers, Contr Expend	10,977	A71404	26,584
TOTAL Playgr & Rec Centers	46,102		94,865
Joint Public Library, Contr Expend	198,305	A74154	200,498
TOTAL Joint Public Library	198,305		200,498
Museum - Art Gallery, Contr Expend	3,478	A74504	3,593
TOTAL Museum - Art Gallery	3,478		3,593
Historian, Contr Expend	14,073	A75104	17,114
TOTAL Historian	14,073		17,114
Celebrations, Contr Expend	8,264	A75504	9,345
TOTAL Celebrations	8,264		9,345
TOTAL Culture And Recreation	270,222		325,415
Zoning, Contr Expend	439	A80104	469
TOTAL Zoning	439		469
Planning, Pers Serv	3,730	A80201	2,766
Planning, Contr Expend	373	A80204	508
TOTAL Planning	4,102		3,273

VILLAGE OF Brockport
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Sanitary Sewers, Pers Serv	11,500	A81201	12,000
Sanitary Sewers, Contr Expend	24,882	A81204	19,489
TOTAL Sanitary Sewers	36,382		31,489
Storm Sewers, Contr Expend	5,888	A81404	6,344
TOTAL Storm Sewers	5,888		6,344
Refuse & Garbage, Pers Serv	8,100	A81601	8,200
Refuse & Garbage, Contr Expend	8,495	A81604	10,214
TOTAL Refuse & Garbage	16,595		18,414
Street Cleaning, Pers Serv	20,000	A81701	21,000
Street Cleaning, Contr Expend	15,218	A81704	16,782
TOTAL Street Cleaning	35,218		37,782
Shade Tree, Pers Serv	21,500	A85601	22,000
Shade Tree, Contr Expend	7,523	A85604	11,902
TOTAL Shade Tree	29,023		33,902
TOTAL Home And Community Services	127,647		131,672
State Retirement System	138,980	A90108	109,773
Police & Firemen Retirement, Empl Bnfts	253,029	A90158	279,274
Social Security, Employer Cont	205,705	A90308	215,818
Worker's Compensation, Empl Bnfts	102,614	A90408	107,209
Life Insurance, Empl Bnfts	4,258	A90458	3,029
Unemployment Insurance, Empl Bnfts	837	A90508	
Disability Insurance, Empl Bnfts	4,163	A90558	4,305
Hospital & Medical (dental) Ins, Empl Bnft	644,727	A90608	712,103
TOTAL Employee Benefits	1,354,314		1,431,510
Install Pur Debt, Principal	54,957	A97856	64,485
TOTAL Debt Principal	54,957		64,485
Install Pur Debt, Interest	1,503	A97857	130
TOTAL Debt Interest	1,503		130
TOTAL Expenditures	5,548,110		5,865,896
TOTAL Detail Expenditures And Other Uses	5,548,110		5,865,896

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,947,992	A8021	3,310,808
Prior Period Adj -Decrease In Fund Balance	34,472	A8015	19,694
Restated Fund Balance - Beg of Year	2,913,520	A8022	3,291,114
ADD - REVENUES AND OTHER SOURCES	5,945,398		5,714,410
DEDUCT - EXPENDITURES AND OTHER USES	5,548,110		5,865,896
Fund Balance - End of Year	3,310,808	A8029	3,139,629

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	2,812,046	A1049N	2,973,527
Est Rev - Real Property Tax Items	27,075	A1099N	20,737
Est Rev - Non Property Tax Items	1,925,000	A1199N	1,897,077
Est Rev - Departmental Income	70,275	A1299N	78,900
Est Rev - Intergovernmental Charges	146,482	A2399N	71,000
Est Rev - Use of Money And Property	45,000	A2499N	30,000
Est Rev - Licenses And Permits	54,400	A2599N	59,400
Est Rev - Fines And Forfeitures	170,000	A2649N	148,378
Est Rev - Sale of Prop And Comp For Loss	17,500	A2699N	17,500
Est Rev - Miscellaneous Local Sources	54,433	A2799N	54,500
Est Rev - State Aid	436,908	A3099N	236,908
TOTAL Estimated Revenues	5,759,119		5,587,927
Appropriated Reserve		A511N	187,003
Appropriated Fund Balance	200,000	A599N	324,842
TOTAL Estimated Other Sources	200,000		511,845
TOTAL Estimated Revenues And Other Sources	5,959,119		6,099,772

VILLAGE OF Brockport
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	976,790	A1999N	988,136
App - Public Safety	1,873,335	A3999N	1,953,388
App - Transportation	1,250,977	A5999N	1,287,156
App - Economic Assistance And Opportunity	12,000	A6999N	12,000
App - Culture And Recreation	231,672	A7999N	237,815
App - Home And Community Services	135,570	A8999N	68,420
App - Employee Benefits	1,468,775	A9199N	1,512,857
TOTAL Appropriations	5,949,119		6,059,772
Other Budgetary Purposes	10,000	A962N	40,000
TOTAL Other Uses	10,000		40,000
TOTAL Appropriations And Other Uses	5,959,119		6,099,772

VILLAGE OF Brockport
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	87,423	CM201	95,383
TOTAL Cash	87,423		95,383
TOTAL Assets and Deferred Outflows of Resources	87,423		95,383

VILLAGE OF Brockport
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For the Fiscal Year Ending 2020

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	87,423	CM915	95,383
TOTAL Assigned Fund Balance	87,423		95,383
TOTAL Fund Balance	87,423		95,383
TOTAL Liabilities, Deferred Inflows And Fund Balance	87,423		95,383

VILLAGE OF Brockport
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	2,666	CM2401	4,772
TOTAL Use of Money And Property	2,666		4,772
Gifts And Donations	15,522	CM2705	3,188
TOTAL Miscellaneous Local Sources	15,522		3,188
TOTAL Revenues	18,188		7,960
TOTAL Detail Revenues And Other Sources	18,188		7,960

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Other Uses			
Transfers, Other Funds	2,000	CM99019	
TOTAL Operating Transfers	2,000		0
TOTAL Other Uses	2,000		0
TOTAL Detail Expenditures And Other Uses	2,000		0

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	71,235	CM8021	87,423
Restated Fund Balance - Beg of Year	71,235	CM8022	87,423
ADD - REVENUES AND OTHER SOURCES	18,188		7,960
DEDUCT - EXPENDITURES AND OTHER USES	2,000		
Fund Balance - End of Year	87,423	CM8029	95,383

VILLAGE OF Brockport
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(FX) WATER

Balance Sheet

Code Description	2019	Ed. Code	2020
Assets			
Cash In Time Deposits	496,284	FX201	418,116
Petty Cash	50	FX210	50
TOTAL Cash	496,334		418,166
Water Rents Receivable	164,148	FX350	143,542
TOTAL Other Receivables (net)	164,148		143,542
Cash In Time Deposits Special Reserves	234,003	FX231	234,590
TOTAL Restricted Assets	234,003		234,590
TOTAL Assets and Deferred Outflows of Resources	894,484		796,298

VILLAGE OF Brockport
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(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	55,675	FX600	42,222
TOTAL Accounts Payable	55,675		42,222
Accrued Liabilities	4,531	FX601	4,093
TOTAL Accrued Liabilities	4,531		4,093
Due To Employees' Retirement System	6,377	FX637	7,001
TOTAL Due To Other Governments	6,377		7,001
TOTAL Liabilities	66,582		53,316
Fund Balance			
Reserve for Emp Benefits & Acc Liabilities	26,662	FX867	33,781
Capital Reserve	234,003	FX878	234,003
Other Restricted Fund Balance		FX899	650
Additional Description Reserve for Encumbrances			
TOTAL Restricted Fund Balance	260,665		268,434
Assigned Appropriated Fund Balance	100,000	FX914	125,000
Assigned Unappropriated Fund Balance	467,237	FX915	349,548
TOTAL Assigned Fund Balance	567,237		474,548
TOTAL Fund Balance	827,902		742,982
TOTAL Liabilities, Deferred Inflows And Fund Balance	894,484		796,298

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(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Metered Water Sales	1,105,725	FX2140	1,151,169
Water Service Charges	8,141	FX2144	657
Interest & Penalties On Water Rents	9,426	FX2148	13,600
TOTAL Departmental Income	1,123,291		1,165,425
Interest And Earnings	8,849	FX2401	985
TOTAL Use of Money And Property	8,849		985
TOTAL Revenues	1,132,140		1,166,411
TOTAL Detail Revenues And Other Sources	1,132,140		1,166,411

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(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Central Garage, Equip & Cap Outlay	3,313	FX16402	87
TOTAL Central Garage	3,313		87
Central Data Process, Contr Expend	867	FX16804	129
TOTAL Central Data Process	867		129
Administration-Contractual	216	FX17104	
TOTAL Administration-Contractual	216		0
Unallocated Insurance, Contr Expend	22,500	FX19104	22,500
TOTAL Unallocated Insurance	22,500		22,500
TOTAL General Government Support	26,896		22,716
Water Administration, Pers Serv	76,638	FX83101	56,369
Water Administration, Contr Expend	3,166	FX83104	3,045
TOTAL Water Administration	79,804		59,414
Source Supply Pwr & Pump, Contr Expend	612,452	FX83204	530,871
TOTAL Source Supply Pwr & Pump	612,452		530,871
Water Trans & Distrib, Pers Serv	141,064	FX83401	147,941
Water Trans & Distrib, Equip & Cap Outlay	191,132	FX83402	270,902
TOTAL Water Trans & Distrib	332,196		418,843
TOTAL Home And Community Services	1,024,452		1,009,129
State Retirement, Empl Bnfts	35,916	FX90108	34,191
Social Security, Empl Bnfts	16,247	FX90308	15,208
Workers Compensation, Empl Bnfts	23,000	FX90408	23,000
Life Insurance, Empl Bnfts	1,100	FX90458	1,100
Disability Insurance, Empl Bnfts	815	FX90558	
Hospital & Medical (dental) Ins, Empl Bnft	48,724	FX90608	50,264
TOTAL Employee Benefits	125,802		123,763
Debt Principal, Serial Bonds	36,537	FX97106	38,460
Debt Principal, Installment Purchase Debt	30,242	FX97856	
TOTAL Debt Principal	66,779		38,460
Debt Interest, Serial Bonds		FX97107	24,175
Debt Interest, Installment Purchase Debt	802	FX97857	
TOTAL Debt Interest	802		24,175
TOTAL Expenditures	1,244,730		1,218,243
TOTAL Detail Expenditures And Other Uses	1,244,730		1,218,243

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	886,883	FX8021	827,902
Prior Period Adj -Increase In Fund Balance	53,610	FX8012	
Prior Period Adj -Decrease In Fund Balance		FX8015	33,089
Restated Fund Balance - Beg of Year	940,493	FX8022	794,813
ADD - REVENUES AND OTHER SOURCES	1,132,140		1,166,411
DEDUCT - EXPENDITURES AND OTHER USES	1,244,730		1,218,243
Fund Balance - End of Year	827,902	FX8029	742,982

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	1,295,790	FX1299N	1,302,133
Est Rev - Use of Money And Property	15,500	FX2499N	16,000
TOTAL Estimated Revenues	1,311,290		1,318,133
Appropriated Fund Balance	100,000	FX599N	125,000
TOTAL Estimated Other Sources	100,000		125,000
TOTAL Estimated Revenues And Other Sources	1,411,290		1,443,133

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	60,750	FX1999N	72,250
App - Home And Community Services	1,157,477	FX8999N	1,167,511
App - Employee Benefits	130,428	FX9199N	133,400
App - Debt Service	62,635	FX9899N	69,972
TOTAL Appropriations	1,411,290		1,443,133
TOTAL Appropriations And Other Uses	1,411,290		1,443,133

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	100,873	G200	117,426
TOTAL Cash	100,873		117,426
Sewer Rents Receivable	17,836	G360	21,448
TOTAL Other Receivables (net)	17,836		21,448
TOTAL Assets and Deferred Outflows of Resources	118,708		138,874

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	356	G600	4,403
TOTAL Accounts Payable	356		4,403
TOTAL Liabilities	356		4,403
Fund Balance			
Other Restricted Fund Balance		G899	10,646
Additional Description Reserve for Encumbrances			
TOTAL Restricted Fund Balance	0		10,646
Assigned Unappropriated Fund Balance	118,353	G915	123,824
TOTAL Assigned Fund Balance	118,353		123,824
TOTAL Fund Balance	118,353		134,470
TOTAL Liabilities, Deferred Inflows And Fund Balance	118,708		138,874

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Charges	131,420	G2122	138,217
TOTAL Departmental Income	131,420		138,217
Sewer Serv Other Govts	6,716	G2374	22,401
TOTAL Intergovernmental Charges	6,716		22,401
Interest And Earnings	1,801	G2401	378
TOTAL Use of Money And Property	1,801		378
TOTAL Revenues	139,937		160,995
TOTAL Detail Revenues And Other Sources	139,937		160,995

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Sewer Administration, Equip & Cap Outlay	12,000	G81102	12,509
TOTAL Sewer Administration	12,000		12,509
Sanitary Sewers, Equip & Cap Outlay	33,642	G81202	30,459
TOTAL Sanitary Sewers	33,642		30,459
TOTAL Home And Community Services	45,642		42,968
Debt Principal, Serial Bonds	58,463	G97106	61,540
TOTAL Debt Principal	58,463		61,540
Debt Interest, Serial Bonds	41,093	G97107	38,676
TOTAL Debt Interest	41,093		38,676
TOTAL Expenditures	145,198		143,184
TOTAL Detail Expenditures And Other Uses	145,198		143,184

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	123,663	G8021	118,402
Prior Period Adj -Increase In Fund Balance		G8012	
Prior Period Adj -Decrease In Fund Balance		G8015	1,743
Restated Fund Balance - Beg of Year	123,663	G8022	116,659
ADD - REVENUES AND OTHER SOURCES	139,937		160,995
DEDUCT - EXPENDITURES AND OTHER USES	145,198		143,184
Fund Balance - End of Year	118,402	G8029	134,469

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	150,622	G1299N	150,161
Est Rev - Use of Money And Property	100	G2499N	1,100
TOTAL Estimated Revenues	150,722		151,261
TOTAL Estimated Revenues And Other Sources	150,722		151,261

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	50,500	G1999N	50,500
App - Debt Service	100,222	G9899N	100,761
TOTAL Appropriations	150,722		151,261
TOTAL Appropriations And Other Uses	150,722		151,261

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	Ed Code	2020
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Installment Purchase Debt Additional Description ISSUED JULY 2020		H5785	131,495
TOTAL Proceeds of Obligations	0		131,495
TOTAL Other Sources	0		131,495
TOTAL Detail Revenues And Other Sources	0		131,495

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
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
Fund Balance - End of Year		H8029	

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	208,950	K101	208,950
Buildings	2,110,510	K102	2,110,510
Machinery And Equipment	3,176,955	K104	3,498,288
Infrastructure	1,895,825	K106	1,895,825
TOTAL Fixed Assets (net)	7,392,240		7,713,573
TOTAL Assets and Deferred Outflows of Resources	7,392,240		7,713,573

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	7,392,240	K159	7,713,573
TOTAL Investments in Non-Current Government Assets	7,392,240		7,713,573
TOTAL Fund Balance	7,392,240		7,713,573
TOTAL	7,392,240		7,713,573

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Investments In Securities	90,511	PN450	91,435
TOTAL Investments	90,511		91,435
TOTAL Assets and Deferred Outflows of Resources	90,511		91,435

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Must Remain Intact	90,511	PN807	91,435
TOTAL Nonspendable Fund Balance	90,511		91,435
TOTAL Fund Balance	90,511		91,435
TOTAL Liabilities, Deferred Inflows And Fund Balance	90,511		91,435

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(PN) PERMANENT

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	-2,592	PN2401	924
TOTAL Use of Money And Property	-2,592		924
TOTAL Revenues	-2,592		924
TOTAL Detail Revenues And Other Sources	-2,592		924

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2020

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	93,103	PN8021	90,511
Restated Fund Balance - Beg of Year	93,103	PN8022	90,511
ADD - REVENUES AND OTHER SOURCES	-2,592		924
Fund Balance - End of Year	90,511	PN8029	91,435

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		TA200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds		TA630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	3,101,312	W129	3,095,286
TOTAL Provision To Be Made In Future Budgets	3,101,312		3,095,286
TOTAL Assets and Deferred Outflows of Resources	3,101,312		3,095,286

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	1,072,114	W638	1,100,000
Installment Purchase Debt	60,320	W685	127,330
Compensated Absences	458,878	W687	457,956
TOTAL Other Liabilities	1,591,312		1,685,286
Bonds Payable	1,510,000	W628	1,410,000
TOTAL Bond And Long Term Liabilities	1,510,000		1,410,000
TOTAL Liabilities	3,101,312		3,095,286
TOTAL Liabilities	3,101,312		3,095,286

VILLAGE OF Brockport
Statement of Indebtedness
For the Fiscal Year Ending 2020

County of: Monroe

Municipal Code: 260481900560

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Am't. 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%			\$580,746	\$38,460	\$0	\$0	\$0	\$542,286
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2020	IPC E	Beam Mack Truck	N	N	07/01/2019	09/30/2022	3.89%		\$131,495	\$0	\$34,455		\$0	\$0	\$97,040
2018	IPC E	Kenworth Dump Truck			07/15/2016	08/03/2020	2.50%			\$60,320	\$30,030	\$0	\$0	\$0	\$30,290
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	\$929,254	\$61,540	\$0	\$0	\$0	\$867,714
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										\$1,570,320	\$164,485	\$0	\$0	\$0	\$1,537,330

VILLAGE OF Brockport
Maturity Schedule
For the Fiscal Year Ending 2020

For Installment Purchase Contracts Issued During The Fiscal Year Ended 2020

	EDPCODE	
Indebtedness No.		2020000001
Purpose of Issue		Beam Mack Truck
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	131,495
Date of Issue	2P3DT	7/1/2019
Interest Rate	2P3PC	3.89000
Final Maturity Date	2P3DM	9/30/2022
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P321	48,520
	2P322	48,520

VILLAGE OF Brockport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$340.00
Demand Deposits	9Z2011	\$3,830,498.16
Time Deposits	9Z2021	
Total		\$3,830,838.16
 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	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

VILLAGE OF Brockport
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-2397	\$59,671	\$0	\$59,671	\$0
*****-2617	\$38,485	\$0	\$0	\$38,485
*****-1827	\$12,032	\$0	\$0	\$12,032
*****-0987	\$3,050,213	\$0	\$0	\$3,050,213
*****-6948	\$23,661	\$0	\$23,661	\$0
*****-4451	\$1	\$0	\$0	\$1
*****-0211	\$717,035	\$0	\$0	\$717,035
*****-1402	\$12,732	\$0	\$0	\$12,732
Total Adjusted Bank Balance				\$3,830,498
Petty Cash				\$440.00
Adjustments				\$.00
Total Cash				9ZCASH * \$3,830,938
Total Cash Balance All Funds				9ZCASHB * \$3,830,938
* Must be equal				

VILLAGE OF Brockport
Local Government Questionnaire
For the Fiscal Year Ending 2020

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) 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>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
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?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) 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 2020**

Total Full Time Employees:		36			
Total Part Time Employees:		18			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$143,963.61	21		3
90158	Police and Fire Retirement	\$279,274.20	15		
90258	Local Pension Fund				
90308	Social Security	\$231,025.69	36		18
90408	Worker's Compensation Insurance	\$130,208.50	36		18
90458	Life Insurance	\$4,128.51	36		
90508	Unemployment Insurance	\$0.00	36		18
90558	Disability Insurance	\$4,305.00	36		
90608	Hospital and Medical (Dental) Insurance	\$762,036.41	36		37
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$331.13	36		
Total		\$1,555,273.05			
Computed Total From Financial Section (comparative purposes only)		\$1,555,273.05			

VILLAGE OF Brockport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$46,994	15,311	gallons	
Diesel Fuel	\$19,470	5,950	gallons	
Fuel Oil	\$4,825	1,150	gallons	
Natural Gas	\$29,955	29,520	cubic feet	
Electricity	\$142,350	62,540	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 05/31/2020, 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 05/31/2020 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

DANIEL P. HENDRICKS
Name

(585) 637-5300
Telephone Number

TREASURER
Title

127 MAIN ST. BROCKPORT, NY 144
Official Address

08/25/2020
Date of Certification

(585) 637-5300
Official Telephone Number

VILLAGE OF Brockport
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8015 Audit Adjustments

(FX) WATER

Adjustment Reason

Account Code FX8012 AUDIT AFJUSTMENTS

Account Code FX8015 AUDIT ADJUSTMENTS

(G) SEWER

Adjustment Reason

Account Code G8012 AUDIT ADJUSTMENTS

Account Code G8015 AUDIT ADJUSTMENTS