



VILLAGE OF BROCKPORT

127 Main Street · Brockport, New York 14420
Telephone (585) 637-5300 · Fax (585) 637-1045
Website: www.brockportny.org

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

VILLAGE OF BROCKPORT
ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
FOR FISCAL YEAR ENDED 05/31/18

PLEASE TAKE NOTICE that on 8/27/18 the Village Treasurer filed the annual financial report update document (AUD) for the Village of Brockport for the fiscal year ended 05/31/18, with the Office of the New York State Comptroller, the Village's external auditors, the Village Board and Village Clerk. Said report has been posted to the Village website at www.brockportny.org and may be examined at Village Hall during regular business hours.

Leslie Ann Morelli
Brockport Village Clerk

For publication in the 9/2/18 edition of Suburban News.

For posting on Village website and Village Hall bulletin board.

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

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 05/31/2018

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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 2017 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 2018

(A) GENERAL

Balance Sheet

Code Description	2017	Edp Code	2018
Assets			
Cash	8,980	A200	6,669
Cash In Time Deposits	2,075,267	A201	1,823,821
Petty Cash	390	A210	390
TOTAL Cash	2,084,637		1,830,880
Tax Sale Certificates	8,614	A320	8,614
TOTAL Taxes Receivable (net)	8,614		8,614
Accounts Receivable	54,379	A380	61,468
TOTAL Other Receivables (net)	54,379		61,468
Due From Other Funds		A391	228
TOTAL Due From Other Funds	0		228
Due From Other Governments	277,789	A440	287,822
TOTAL Due From Other Governments	277,789		287,822
Prepaid Expenses	80,752	A480	83,648
TOTAL Prepaid Expenses	80,752		83,648
Cash In Time Deposits Special Reserves	871,331	A231	839,469
TOTAL Restricted Assets	871,331		839,469
TOTAL Assets and Deferred Outflows of Resources	3,377,502		3,112,128

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	65,177	A600	55,055
TOTAL Accounts Payable	65,177		55,055
Accrued Liabilities	98,348	A601	42,459
TOTAL Accrued Liabilities	98,348		42,459
Due To Employees' Retirement System	67,256	A637	66,622
TOTAL Due To Other Governments	67,256		66,622
TOTAL Liabilities	230,782		164,137
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Not in Spendable Form	80,752	A806	
TOTAL Nonspendable Fund Balance	80,752		0
Workers' Compensation Reserve	256,972	A814	256,972
Reserve for Emp Benefits & Acc Liabilities	366,013	A867	299,872
Capital Reserve	248,347	A878	282,625
TOTAL Restricted Fund Balance	871,331		839,469
Assigned Appropriated Fund Balance	218,592	A914	325,000
Assigned Unappropriated Fund Balance	24,203	A915	115,794
TOTAL Assigned Fund Balance	242,795		440,794
Unassigned Fund Balance	1,951,843	A917	1,667,729
TOTAL Unassigned Fund Balance	1,951,843		1,667,729
TOTAL Fund Balance	3,146,720		2,947,992
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,377,502		3,112,128

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCod ^a	2018
Revenues			
Real Property Taxes	2,649,255	A1001	2,689,530
TOTAL Real Property Taxes	2,649,255		2,689,530
Other Payments In Lieu of Taxes	13,499	A1081	13,638
Interest & Penalties On Real Prop Taxes	13,203	A1090	13,547
TOTAL Real Property Tax Items	26,702		27,186
Non Prop Tax Dist By County	1,701,553	A1120	1,762,010
Utilities Gross Receipts Tax	77,644	A1130	89,357
Franchises	54,087	A1170	74,163
TOTAL Non Property Tax Items	1,833,284		1,925,530
Treasurer Fees	1,920	A1230	1,669
Police Fees	525	A1520	390
Safety Inspection Fees	37,700	A1560	43,343
Public Works Charges	17,847	A1710	9,726
Other Transportation Departmental Income	4,406	A1789	5,936
Other Culture & Recreation Income	3,560	A2089	2,740
Zoning Fees	1,045	A2110	600
Planning Board Fees	940	A2115	1,030
TOTAL Departmental Income	67,943		65,434
Misc Revenue, Other Govts	82,861	A2389	28,863
TOTAL Intergovernmental Charges	82,861		28,863
Interest And Earnings	2,011	A2401	29,964
TOTAL Use of Money And Property	2,011		29,964
Licenses, Other	54,111	A2545	53,681
Permits, Other	3,075	A2590	5,450
TOTAL Licenses And Permits	57,186		59,131
Fines And Forfeited Bail	204,782	A2610	185,673
TOTAL Fines And Forfeitures	204,782		185,673
Sales of Scrap & Excess Materials	5,739	A2650	21,900
Insurance Recoveries	25,596	A2680	41,988
Other Compensation For Loss	3,899	A2690	638
TOTAL Sale of Property And Compensation For Loss	35,234		64,527
Refunds of Prior Year's Expenditures	76,580	A2701	67,206
Gifts And Donations	56,425	A2705	36,848
Unclassified (specify)	12	A2770	4,439
TOTAL Miscellaneous Local Sources	133,016		108,493
St Aid, Revenue Sharing	119,099	A3001	110,171
St Aid, Mortgage Tax	41,799	A3005	44,007
St Aid - Other (specify)		A3089	73,126
St Aid, Other Public Safety	30,636	A3389	
St Aid, Consolidated Highway Aid	147,815	A3501	128,469
TOTAL State Aid	339,349		355,773
Federal Aid - Other	2,866	A4089	
TOTAL Federal Aid	2,866		0
TOTAL Revenues	5,434,489		5,540,103

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Other Sources			
Interfund Transfers		A5031	6,692
TOTAL Interfund Transfers	0		6,692
TOTAL Other Sources	0		6,692
TOTAL Detail Revenues And Other Sources	5,434,489		5,546,795

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	Edp Code	2018
Expenditures			
Legislative Board, Pers Serv	13,776	A10101	14,120
Legislative Board, Contr Expend	38,635	A10104	39,696
TOTAL Legislative Board	52,411		53,815
Municipal Court, Pers Serv	91,526	A11101	106,382
Municipal Court, Equip & Cap Outlay		A11102	20,297
Municipal Court, Contr Expend	12,699	A11104	40,560
TOTAL Municipal Court	104,226		167,239
Mayor, Pers Serv	9,867	A12101	10,113
Mayor, Contr Expend	2,397	A12104	2,193
TOTAL Mayor	12,264		12,306
Auditor, Contr Expend	8,000	A13204	11,000
TOTAL Auditor	8,000		11,000
Treasurer, Pers Serv	126,133	A13251	125,089
Treasurer, Contr Expend	63,366	A13254	51,877
TOTAL Treasurer	189,498		176,966
Law, Contr Expend	36,272	A14204	33,262
TOTAL Law	36,272		33,262
Engineer, Contr Expend	1,671	A14404	1,163
TOTAL Engineer	1,671		1,163
Elections, Contr Expend	3,209	A14504	2,000
TOTAL Elections	3,209		2,000
Public Works Admin, Pers Serv	133,659	A14901	134,331
Public Works Admin, Contr Expend	2,137	A14904	1,803
TOTAL Public Works Admin	135,796		136,133
Buildings, Pers Serv	26,336	A16201	27,257
Buildings, Equip & Cap Outlay		A16202	250,000
Additional Description Building Purchase			
Buildings, Contr Expend	100,732	A16204	153,275
TOTAL Buildings	127,068		430,532
Central Garage, Pers Serv	62,458	A16401	64,125
Central Garage, Contr Expend	11,496	A16404	14,644
TOTAL Central Garage	73,954		78,769
Central Print & Mail, contr Expend	3,364	A16704	1,364
TOTAL Central Print & Mail	3,364		1,364
Central Data Process & Cap Outlay	4,834	A16802	4,313
Central Data Process, Contr Expend	20,686	A16804	24,872
TOTAL Central Data Process	25,520		29,186
Unallocated Insurance, Contr Expend	46,204	A19104	59,643
TOTAL Unallocated Insurance	46,204		59,643
Municipal Assn Dues, Contr Expend	4,070	A19204	4,861
TOTAL Municipal Assn Dues	4,070		4,861
Taxes & Assess On Munic Prop, Contr Expend	1,574	A19504	1,878
TOTAL Taxes & Assess On Munic Prop	1,574		1,878
TOTAL General Government Support	825,101		1,200,115
Police, Pers Serv	1,340,422	A31201	1,500,213

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Police, Equip & Cap Outlay	35,686	A31202	9,214
Police, Contr Expend	135,675	A31204	93,925
TOTAL Police	1,511,783		1,603,352
Traffic Control, Contr Expen	3,260	A33104	7,505
TOTAL Traffic Control	3,260		7,505
Safety Inspection, Pers Serv	112,271	A36201	120,629
Safety Inspection, Equip & Cap Outlay	2,500	A36202	33,035
Additional Description Vehicle Purchased			
Safety Inspection, Contr Expend	11,603	A36204	9,347
TOTAL Safety Inspection	126,374		163,012
TOTAL Public Safety	1,641,417		1,773,868
Maint of Streets, Pers Serv	375,504	A51101	388,501
Maint of Streets, Equip & Cap Outlay	207,265	A51102	37,048
Maint of Streets, Contr Expend	169,185	A51104	152,291
TOTAL Maint of Streets	751,955		577,841
Perm Improve Highway, Equip & Cap Outlay	125,952	A51122	126,015
TOTAL Perm Improve Highway	125,952		126,015
Snow Removal, Pers Serv	53,992	A51421	55,611
Snow Removal, Contr Expend	32,357	A51424	47,649
TOTAL Snow Removal	86,349		103,260
Street Lighting, Contr Expend	286,600	A51824	112,587
TOTAL Street Lighting	286,600		112,587
Sidewalks, Pers Serv	11,289	A54101	11,627
Sidewalks, Contr Expend	5,614	A54104	19,787
TOTAL Sidewalks	16,903		31,414
TOTAL Transportation	1,267,758		951,117
Publicity, Contr Expend	14,500	A64104	13,766
TOTAL Publicity	14,500		13,766
TOTAL Economic Assistance And Opportunity	14,500		13,766
Playgr & Rec Centers, Pers Serv	27,660	A71401	28,490
Playgr & Rec Centers, Equip & Cap Outlay	45,650	A71402	9,331
Playgr & Rec Centers, Contr Expend	11,005	A71404	9,021
TOTAL Playgr & Rec Centers	84,315		46,842
Joint Public Library, Contr Expend	192,035	A74154	189,515
TOTAL Joint Public Library	192,035		189,515
Museum - Art Gallery, Contr Expend	18,104	A74504	11,703
TOTAL Museum - Art Gallery	18,104		11,703
Historian, Contr Expend	6,954	A75104	13,304
TOTAL Historian	6,954		13,304
Celebrations, Contr Expend	9,551	A75504	4,677
TOTAL Celebrations	9,551		4,677
TOTAL Culture And Recreation	310,959		266,040
Zoning, Contr Expend	587	A80104	918
TOTAL Zoning	587		918
Planning, Pers Serv	5,368	A80201	6,595

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Planning, Contr Expend	1,605	A80204	8,134
TOTAL Planning	6,972		14,728
Sanitary Sewers, Pers Serv	10,460	A81201	10,775
TOTAL Sanitary Sewers	10,460		10,775
Storm Sewers, Contr Expend	9,068	A81404	11,986
TOTAL Storm Sewers	9,068		11,986
Refuse & Garbage, Pers Serv	7,716	A81601	7,950
Refuse & Garbage, Contr Expend	8,433	A81604	4,847
TOTAL Refuse & Garbage	16,149		12,797
Street Cleaning, Pers Serv	15,064	A81701	15,515
Street Cleaning, Contr Expend	3,538	A81704	1,171
TOTAL Street Cleaning	18,602		16,686
Other Sanitation, Contr Expend	13,419	A81894	
TOTAL Other Sanitation	13,419		0
Shade Tree, Pers Serv	19,486	A85601	20,000
Shade Tree, Contr Expend	10,142	A85604	9,546
TOTAL Shade Tree	29,628		29,546
TOTAL Home And Community Services	104,886		97,437
State Retirement System	129,309	A90108	125,867
Police & Firemen Retirement, Empl Bnfts	258,981	A90158	239,204
Social Security, Employer Cont	182,312	A90308	205,005
Worker's Compensation, Empl Bnfts	110,299	A90408	116,236
Life Insurance, Empl Bnfts	7,813	A90458	7,824
Unemployment Insurance, Empl Bnfts	1,154	A90508	
Disability Insurance, Empl Bnfts	6,261	A90558	6,286
Hospital & Medical (dental) Ins, Empl Bnft	583,173	A90608	658,756
TOTAL Employee Benefits	1,279,301		1,359,177
Install Pur Debt, Principal		A97856	57,261
TOTAL Debt Principal	0		57,261
TOTAL Expenditures	5,443,922		5,718,782
TOTAL Detail Expenditures And Other Uses	5,443,922		5,718,782

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	Ed Code	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,136,621	A8021	3,146,720
Prior Period Adj -Increase In Fund Balance	19,532	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	26,742
Restated Fund Balance - Beg of Year	3,156,153	A8022	3,119,978
ADD - REVENUES AND OTHER SOURCES	5,434,489		5,546,795
DEDUCT - EXPENDITURES AND OTHER USES	5,443,922		5,718,782
Fund Balance - End of Year	3,146,720	A8029	2,947,992

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	Edp Code	2019
Estimated Revenues			
Est Rev - Real Property Taxes	2,689,530	A1049N	2,751,010
Est Rev - Real Property Tax Items	26,560	A1099N	26,560
Est Rev - Non Property Tax Items	1,745,000	A1199N	1,848,000
Est Rev - Departmental Income	70,328	A1299N	70,400
Est Rev - Intergovernmental Charges	58,000	A2399N	100,100
Est Rev - Use of Money And Property	1,500	A2499N	10,000
Est Rev - Licenses And Permits	48,500	A2599N	53,500
Est Rev - Fines And Forfeitures	150,000	A2649N	200,000
Est Rev - Sale of Prop And Comp For Loss	13,500	A2699N	17,000
Est Rev - Miscellaneous Local Sources	27,000	A2799N	55,000
Est Rev - State Aid	254,016	A3099N	248,258
TOTAL Estimated Revenues	5,083,934		5,379,828
Appropriated Fund Balance	218,592	A599N	325,000
TOTAL Estimated Other Sources	218,592		325,000
TOTAL Estimated Revenues And Other Sources	5,302,526		5,704,828

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	851,661	A1999N	907,050
App - Public Safety	1,675,268	A3999N	1,799,543
App - Transportation	1,052,748	A5999N	1,201,546
App - Economic Assistance And Opportunity	9,000	A6999N	9,000
App - Culture And Recreation	213,615	A7999N	220,406
App - Home And Community Services	41,204	A8999N	56,270
App - Employee Benefits	1,449,030	A9199N	1,501,013
TOTAL Appropriations	5,292,526		5,694,828
Other Budgetary Purposes	10,000	A962N	10,000
TOTAL Other Uses	10,000		10,000
TOTAL Appropriations And Other Uses	5,302,526		5,704,828

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	67,095	CM201	71,235
TOTAL Cash	67,095		71,235
TOTAL Assets and Deferred Outflows of Resources	67,095		71,235

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	67,095	CM915	71,235
TOTAL Assigned Fund Balance	67,095		71,235
TOTAL Fund Balance	67,095		71,235
TOTAL Liabilities, Deferred Inflows And Fund Balance	67,095		71,235

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	3,573	CM2401	2,281
TOTAL Use of Money And Property	3,573		2,281
Gifts And Donations	2,117	CM2705	8,550
TOTAL Miscellaneous Local Sources	2,117		8,550
TOTAL Revenues	5,690		10,832
TOTAL Detail Revenues And Other Sources	5,690		10,832

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Administration-Equip&cap Outlay	8,079	CM17102	
TOTAL Administration-Equip&cap Outlay	8,079		0
TOTAL General Government Support	8,079		0
TOTAL Expenditures	8,079		0
Transfers, Other Funds		CM99019	6,692
Additional Description To Gen. Museum Expenses			
TOTAL Operating Transfers	0		6,692
TOTAL Other Uses	0		6,692
TOTAL Detail Expenditures And Other Uses	8,079		6,692

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	69,484	CM8021	67,095
Restated Fund Balance - Beg of Year	69,484	CM8022	67,095
ADD - REVENUES AND OTHER SOURCES	5,690		10,832
DEDUCT - EXPENDITURES AND OTHER USES	8,079		6,692
Fund Balance - End of Year	67,095	CM8029	71,233

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	568,108	FX201	577,121
Petty Cash	50	FX210	50
TOTAL Cash	568,158		577,171
Water Rents Receivable	122,813	FX350	198,233
TOTAL Other Receivables (net)	122,813		198,233
Cash In Time Deposits Special Reserves	234,003	FX231	234,003
TOTAL Restricted Assets	234,003		234,003
TOTAL Assets and Deferred Outflows of Resources	924,973		1,009,407

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	6,469	FX600	114,807
TOTAL Accounts Payable	6,469		114,807
Accrued Liabilities	7,358	FX601	3,098
TOTAL Accrued Liabilities	7,358		3,098
Due To Employees' Retirement System	4,798	FX637	4,645
TOTAL Due To Other Governments	4,798		4,645
TOTAL Liabilities	18,625		122,550
Fund Balance			
Reserve for Emp Benefits & Acc Liabilities		FX867	24,282
Capital Reserve	234,003	FX878	234,003
Other Restricted Fund Balance		FX899	19,978
TOTAL Restricted Fund Balance	234,003		278,263
Assigned Unappropriated Fund Balance	672,345	FX915	608,624
TOTAL Assigned Fund Balance	672,345		608,624
TOTAL Fund Balance	906,348		886,887
TOTAL Liabilities, Deferred Inflows And Fund Balance	924,973		1,009,437

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Metered Water Sales	1,142,187	FX2140	1,228,157
Water Service Charges	9,907	FX2144	4,600
Interest & Penalties On Water Rents	10,078	FX2148	10,549
TOTAL Departmental Income	1,162,172		1,243,307
Misc Revenue, Other Govts	40,000	FX2389	
TOTAL Intergovernmental Charges	40,000		0
Interest And Earnings	387	FX2401	6,148
TOTAL Use of Money And Property	387		6,148
Sales of Equipment	4,691	FX2665	
TOTAL Sale of Property And Compensation For Loss	4,691		0
TOTAL Revenues	1,207,249		1,249,454
Interfund Transfers	8,685	FX5031	
TOTAL Interfund Transfers	8,685		0
TOTAL Other Sources	8,685		0
TOTAL Detail Revenues And Other Sources	1,215,934		1,249,454

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Results of Operation

Code Description	2017	Edr Code	2018
Expenditures			
Central Garage, Equip & Cap Outlay	170,162	FX16402	44,982
TOTAL Central Garage	170,162		44,982
Central Data Process, Contr Expend	922	FX16804	445
TOTAL Central Data Process	922		445
Administration-Contractual		FX17104	816
TOTAL Administration-Contractual	0		816
Unallocated Insurance, Contr Expend	28,791	FX19104	22,500
TOTAL Unallocated Insurance	28,791		22,500
TOTAL General Government Support	199,876		68,743
Water Administration, Pers Serv	95,894	FX83101	102,876
Water Administration, Contr Expend	2,874	FX83104	1,616
TOTAL Water Administration	98,768		104,492
Source Supply Pwr & Pump, Contr Expend	523,905	FX83204	624,855
TOTAL Source Supply Pwr & Pump	523,905		624,855
Water Trans & Distrib, Pers Serv	96,799	FX83401	155,426
Water Trans & Distrib, Equip & Cap Outlay	182,315	FX83402	79,452
TOTAL Water Trans & Distrib	279,114		234,877
TOTAL Home And Community Services	901,787		964,224
Slate Retirement, Empl Bnfts	24,228	FX90108	33,426
Social Security, Empl Bnfts	14,715	FX90308	15,401
Workers Compensation, Empl Bnfts	20,500	FX90408	21,750
Life Insurance, Empl Bnfts	660	FX90458	960
Disability Insurance, Empl Bnfts	504	FX90558	729
Hospital & Medical (dental) Ins, Empl Bnft	42,700	FX90608	45,766
TOTAL Employee Benefits	103,307		118,032
Debt Principal, Serial Bonds	32,691	FX97106	34,614
Debt Principal, Installment Purchase Debt		FX97856	34,152
TOTAL Debt Principal	32,691		68,766
Debt Interest, Serial Bonds	28,458	FX97107	27,110
TOTAL Debt Interest	28,458		27,110
TOTAL Expenditures	1,266,119		1,246,874
TOTAL Detail Expenditures And Other Uses	1,266,119		1,246,874

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	916,540	FX8021	906,348
Prior Period Adj -Increase In Fund Balance	39,993	FX8012	
Prior Period Adj -Decrease In Fund Balance		FX8015	22,045
Restated Fund Balance - Beg of Year	956,533	FX8022	884,303
ADD - REVENUES AND OTHER SOURCES	1,215,934		1,249,454
DEDUCT - EXPENDITURES AND OTHER USES	1,266,119		1,246,874
Fund Balance - End of Year	906,348	FX8029	886,887

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Budget Summary

Code Description	2018	Edp Code	2019
Estimated Revenues			
Est Rev - Departmental Income	1,148,090	FX1299N	1,219,614
Est Rev - Use of Money And Property	11,250	FX2499N	12,000
Est Rev - Miscellaneous Local Sources	8,000	FX2799N	0
TOTAL Estimated Revenues	1,167,340		1,231,614
Appropriated Fund Balance		FX599N	75,000
TOTAL Estimated Other Sources	0		75,000
TOTAL Estimated Revenues And Other Sources	1,167,340		1,306,614

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	61,250	FX1999N	60,750
App - Home And Community Services	928,607	FX8999N	1,064,716
App - Employee Benefits	115,759	FX9199N	128,929
App - Debt Service	61,724	FX9899N	52,219
TOTAL Appropriations	1,167,340		1,306,614
TOTAL Appropriations And Other Uses	1,167,340		1,306,614

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2018

(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	79,006	G200	96,261
TOTAL Cash	79,006		96,261
Sewer Rents Receivable	20,174	G360	27,822
TOTAL Other Receivables (net)	20,174		27,822
TOTAL Assets and Deferred Outflows of Resources	99,180		124,083

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	350	G600	469
TOTAL Accounts Payable	350		469
TOTAL Liabilities	350		469
Fund Balance			
Assigned Unappropriated Fund Balance	98,830	G915	123,614
TOTAL Assigned Fund Balance	98,830		123,614
TOTAL Fund Balance	98,830		123,614
TOTAL Liabilities, Deferred Inflows And Fund Balance	99,180		124,083

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2018

(G) SEWER

Results of Operation

Code Description	2017	Edr Code	2018
Revenues			
Sewer Charges	145,413	G2122	151,200
TOTAL Departmental Income	145,413		151,200
Sewer Serv Other Govts		G2374	81,109
TOTAL Intergovernmental Charges	0		81,109
Interest And Earnings	47	G2401	93
TOTAL Use of Money And Property	47		93
TOTAL Revenues	145,460		232,402
Interfund Transfers	13,027	G5031	
TOTAL Interfund Transfers	13,027		0
TOTAL Other Sources	13,027		0
TOTAL Detail Revenues And Other Sources	158,487		232,402

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sewer Administration, Equip & Cap Outlay	5,295	G81102	8,860
TOTAL Sewer Administration	5,295		8,860
Sanitary Sewers, Equip & Cap Outlay	30,995	G81202	99,945
TOTAL Sanitary Sewers	30,995		99,945
TOTAL Home And Community Services	36,290		108,805
Debt Principal, Serial Bonds	52,309	G97106	55,386
TOTAL Debt Principal	52,309		55,386
Debt Interest, Serial Bonds	45,536	G97107	43,378
TOTAL Debt Interest	45,536		43,378
TOTAL Expenditures	134,135		207,569
TOTAL Detail Expenditures And Other Uses	134,135		207,569

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes In Fund Balance			
Fund Balance - Beginning of Year	59,550	G8021	98,830
Prior Period Adj -Increase In Fund Balance	14,929	G8012	
Restated Fund Balance - Beg of Year	74,479	G8022	98,830
ADD - REVENUES AND OTHER SOURCES	158,487		232,402
DEDUCT - EXPENDITURES AND OTHER USES	134,135		207,569
Fund Balance - End of Year	98,830	G8029	123,662

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Departmental Income	148,385	G1299N	142,507
Est Rev - Use of Money And Property	100	G2499N	50
TOTAL Estimated Revenues	148,485		142,557
TOTAL Estimated Revenues And Other Sources	148,485		142,557

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2018

(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	49,721	G1999N	43,000
App - Debt Service	98,764	G9899N	99,557
TOTAL Appropriations	148,485		142,557
TOTAL Appropriations And Other Uses	148,485		142,557

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	Ed. Code	2018
Assets			
Cash		H200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	Edp Code	2018
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	8	H2401	
TOTAL Use of Money And Property	8		0
TOTAL Revenues	8		0
TOTAL Detail Revenues And Other Sources	8		0

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Other Uses			
Transfers, Other Funds	21,712	H99019	
TOTAL Operating Transfers	21,712		0
TOTAL Other Uses	21,712		0
TOTAL Detail Expenditures And Other Uses	21,712		0

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	21,704	H8021	
Restated Fund Balance - Beg of Year	21,704	H8022	
ADD - REVENUES AND OTHER SOURCES		8	
DEDUCT - EXPENDITURES AND OTHER USES	21,712		
Fund Balance - End of Year		H8029	

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	178,950	K101	208,950
Buildings	1,890,510	K102	2,110,510
Machinery And Equipment	2,985,010	K104	3,132,651
Infrastructure	1,895,825	K106	1,895,825
TOTAL Fixed Assets (net)	6,950,296		7,347,936
TOTAL Assets and Deferred Outflows of Resources	6,950,296		7,347,936

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	6,950,296	K159	7,347,936
TOTAL Investments in Non-Current Government Assets	6,950,296		7,347,936
TOTAL Fund Balance	6,950,296		7,347,936
TOTAL	6,950,296		7,347,936

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2018

(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Investments In Securities	90,194	PN450	93,103
TOTAL Investments	90,194		93,103
TOTAL Assets and Deferred Outflows of Resources	90,194		93,103

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Must Remain Intact	90,194	PN807	93,103
TOTAL Nonspendable Fund Balance	90,194		93,103
TOTAL Fund Balance	90,194		93,103
TOTAL Liabilities, Deferred Inflows And Fund Balance	90,194		93,103

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	6,106	PN2401	2,909
TOTAL Use of Money And Property	6,106		2,909
TOTAL Revenues	6,106		2,909
TOTAL Detail Revenues And Other Sources	6,106		2,909

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Analysis of Changes In Fund Balance

Code Description	2017	Edp Code	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	588,438	PN8021	90,194
Prior Period Adj -Decrease In Fund Balance	504,350	PN8015	
Restated Fund Balance - Beg of Year	84,088	PN8022	90,194
ADD - REVENUES AND OTHER SOURCES	6,106		2,909
Fund Balance - End of Year	90,194	PN8029	93,103

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		TA200	228
TOTAL Cash	0		228
TOTAL Assets and Deferred Outflows of Resources	0		228

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	Edr Code	2018
Due To Other Funds		TA630	228
TOTAL Due To Other Funds	0		228
TOTAL Liabilities	0		228
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		228

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	2,805,904	W129	2,638,899
TOTAL Provision To Be Made In Future Budgets	2,805,904		2,638,899
TOTAL Assets and Deferred Outflows of Resources	2,805,904		2,638,899

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	456,947	W638	456,947
Total OPEB Liability	243,147	W683	
Installment Purchase Debt		W685	151,733
Additional Description Was Classified in W683 LastYear			
Compensated Absences	410,810	W687	425,219
TOTAL Other Liabilities	1,110,904		1,033,899
Bonds Payable	1,695,000	W628	1,605,000
TOTAL Bond And Long Term Liabilities	1,695,000		1,605,000
TOTAL Liabilities	2,805,904		2,638,899
TOTAL Liabilities	2,805,904		2,638,899

VILLAGE OF Brockport
Statement of Indebtedness
For the Fiscal Year Ending 2018

08/27/2018

County of: Monroe

Municipal Code: 260481900560

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accrued Interest	O/S End of Year	
2012	BOND E	Water Portion of \$2,150,000			05/15/2011	11/15/2030	4.15%		\$0	\$651,897	\$34,614	\$0	\$0	\$0	\$617,283	
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year																
2018	IPC E	Lease Purchase Vehicles			07/01/2014	07/28/2018	2.90%		\$54,206	\$0	\$27,102	\$0	\$54,206	\$0	\$27,105	
2018	IPC E	Caterpillar Loader			10/01/2014	10/31/2018	2.50%		\$68,304	\$0	\$34,152	\$0	\$68,304	\$0	\$34,152	
2018	IPC E	Kenworth Dump Truck			07/15/2016	08/03/2020	2.50%		\$120,639	\$0	\$30,160	\$0	\$120,639	\$0	\$90,479	
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	\$1,043,103	\$55,386	\$0	\$0	\$0	\$987,717	
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																
											\$0	\$0	\$243,150	\$0	\$0	\$1,756,736

VILLAGE OF Brockport
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$440.00
Demand Deposits	9Z2011	\$3,648,805.80
Time Deposits	9Z2021	
Total		\$3,649,245.80
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,543,629.50
Total		\$3,793,629.50
 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 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0211	\$913,304	\$0	\$0	\$913,304
****-1827	\$6,669	\$0	\$0	\$6,669
****-2397	\$8,769	\$0	\$8,542	\$228
****-2617	\$25,132	\$0	\$0	\$25,132
****-4451	\$1	\$0	\$0	\$1
****-6304	\$2,692,220	\$0	\$0	\$2,692,220
****-1402	\$11,253	\$0	\$0	\$11,253
	Total Adjusted Bank Balance			\$3,648,806
	Petty Cash			\$440.00
	Adjustments			\$.00
	Total Cash			9ZCASH * \$3,649,246
	Total Cash Balance All Funds			9ZCASHB * \$3,649,246
	* Must be equal			

VILLAGE OF Brockport
 Local Government Questionnaire
 For the Fiscal Year Ending 2018

	<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>No</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 2018

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		21	3	
90158	Police and Fire Retirement		15		
90258	Local Pension Fund				
90308	Social Security		36	18	
90408	Worker's Compensation Insurance		36	18	
90458	Life Insurance		36		
90508	Unemployment Insurance		36	18	
90558	Disability Insurance		36		
90608	Hospital and Medical (Dental) Insurance				36
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits		36		
Total		\$0.00			
Computed Total From Financial Section (comparative purposes only)		\$1,477,209.17			

VILLAGE OF Brockport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$57,455	16,511	gallons	
Diesel Fuel	\$21,115	6,510	gallons	
Fuel Oil	\$4,110	1,214	gallons	
Natural Gas	\$26,870	33,144	cubic feet	
Electricity	\$165,245	71,215	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 05/31/2018 , 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 05/31/2018 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

1270Main St. Brockport, NY 14420
Official Address

08/27/2018
Date of Certification

(585) 637-5300
Official Telephone Number

VILLAGE OF Brockport
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8015 Audit adjustments expenses not posted in proper period

(FX) WATER

Adjustment Reason

Account Code FX8015 Audit adjustments, recorded revenues and expenditures not posted in proper period

