



VILLAGE OF BROCKPORT

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Website: www.brockportny.org

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

VILLAGE OF BROCKPORT
ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
FOR FISCAL YEAR ENDED 05/31/17

PLEASE TAKE NOTICE that on 8/24/17 the Village Treasurer filed the annual financial report update document (AUD) for the Village of Brockport for the fiscal year ended 05/31/17, 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 9/10/17 edition of Suburban News.

For posting on Village website and Village Hall bulletin board.

Mayor Margaret B. Blackman
Trustee/Deputy Mayor William G. Andrews
Trustees Annette M. Crane, Katherine J. Kristansen, John D. LaPierre

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 05/31/2017

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (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 2016 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	12,785	A200	8,980
Cash In Time Deposits	2,057,950	A201	2,100,396
Petty Cash	390	A210	390
TOTAL Cash	2,071,125		2,109,766
Tax Sale Certificates	8,614	A320	8,614
TOTAL Taxes Receivable (net)	8,614		8,614
Accounts Receivable	32,341	A380	54,379
TOTAL Other Receivables (net)	32,341		54,379
Due From Other Funds		A391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	265,544	A440	277,789
TOTAL Due From Other Governments	265,544		277,789
Prepaid Expenses	57,336	A480	80,752
TOTAL Prepaid Expenses	57,336		80,752
Cash In Time Deposits Special Reserves	868,468	A231	846,202
TOTAL Restricted Assets	868,468		846,202
TOTAL Assets and Deferred Outflows of Resources	3,303,429		3,377,502

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	1,715	A600	65,177
TOTAL Accounts Payable	1,715		65,177
Accrued Liabilities	87,212	A601	98,348
TOTAL Accrued Liabilities	87,212		98,348
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
Due To Employees' Retirement System	64,618	A637	67,256
TOTAL Due To Other Governments	64,618		67,256
TOTAL Liabilities	153,545		230,782
Deferred Inflows of Resources			
Deferred Inflow of Resources	13,263	A691	
TOTAL Deferred Inflows of Resources	13,263		0
TOTAL Deferred Inflows of Resources	13,263		0
Fund Balance			
Not in Spendable Form	57,335	A806	
TOTAL Nonspendable Fund Balance	57,335		0
Workers' Compensation Reserve	256,861	A814	256,972
Reserve for Emp Benefits & Acc Liabilities	353,413	A867	366,013
Capital Reserve	258,194	A878	248,347
TOTAL Restricted Fund Balance	868,468		871,331
Assigned Appropriated Fund Balance	275,000	A914	218,592
Assigned Unappropriated Fund Balance	19,640	A915	24,203
TOTAL Assigned Fund Balance	294,640		242,795
Unassigned Fund Balance	1,916,178	A917	2,032,595
TOTAL Unassigned Fund Balance	1,916,178		2,032,595
TOTAL Fund Balance	3,136,621		3,146,720
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,303,429		3,377,502

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	2,644,082	A1001	2,649,255
TOTAL Real Property Taxes	2,644,082		2,649,255
Other Payments In Lieu of Taxes	13,348	A1081	13,499
Interest & Penalties On Real Prop Taxes	13,924	A1090	13,203
TOTAL Real Property Tax Items	27,272		26,702
Non Prop Tax Dist By County	1,642,524	A1120	1,701,553
Utilities Gross Receipts Tax	66,051	A1130	77,644
Franchises	70,824	A1170	54,087
TOTAL Non Property Tax Items	1,779,399		1,833,284
Treasurer Fees	2,369	A1230	1,920
Police Fees	585	A1520	525
Safety Inspection Fees	59,947	A1560	37,700
Ambulance Charges		A1640	
Public Works Charges	2,656	A1710	17,847
Other Transportation Departmental Income Additional Description Docking Fees	4,297	A1789	4,406
Other Culture & Recreation Income Additional Description Farmers Mkt	3,450	A2089	3,560
Zoning Fees	770	A2110	1,045
Planning Board Fees	823	A2115	940
TOTAL Departmental Income	74,897		67,943
Misc Revenue, Other Govts	61,095	A2389	82,861
TOTAL Intergovernmental Charges	61,095		82,861
Interest And Earnings	1,307	A2401	2,011
TOTAL Use of Money And Property	1,307		2,011
Licenses, Other	54,859	A2545	54,111
Permits, Other	2,679	A2590	3,075
TOTAL Licenses And Permits	57,538		57,186
Fines And Forfeited Bail	121,405	A2610	204,782
TOTAL Fines And Forfeitures	121,405		204,782
Sales of Scrap & Excess Materials	4,456	A2650	5,739
Sales of Equipment		A2665	
Insurance Recoveries	5,847	A2680	25,596
Other Compensation For Loss	6,862	A2690	3,899
TOTAL Sale of Property And Compensation For Loss	17,165		35,234
Refunds of Prior Year's Expenditures	103,732	A2701	76,580
Gifts And Donations	245	A2705	56,425
Unclassified (specify)	49,689	A2770	12
TOTAL Miscellaneous Local Sources	153,666		133,016
St Aid, Revenue Sharing	119,076	A3001	119,099
St Aid, Mortgage Tax	29,537	A3005	41,799
St Aid - Other (specify)	136,919	A3089	
St Aid, Other Public Safety	29,460	A3389	30,636
St Aid, Consolidated Highway Aid	124,537	A3501	147,815
TOTAL State Aid	439,528		339,349

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Federal Aid - Other	2,505	A4089	2,866
TOTAL Federal Aid	2,505		2,866
TOTAL Revenues	5,379,858		5,434,489
TOTAL Detail Revenues And Other Sources	5,379,858		5,434,489

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	13,776	A10101	13,776
Legislative Board, Contr Expend	37,405	A10104	38,635
TOTAL Legislative Board	51,181		52,411
Municipal Court, Pers Serv	68,930	A11101	91,526
Municipal Court, Equip & Cap Outlay	3,103	A11102	
Municipal Court, Contr Expend	12,476	A11104	12,699
TOTAL Municipal Court	84,509		104,226
Mayor, Pers Serv	9,867	A12101	9,867
Mayor, Contr Expend	2,653	A12104	2,397
TOTAL Mayor	12,520		12,264
Auditor, Contr Expend	5,320	A13204	8,000
TOTAL Auditor	5,320		8,000
Treasurer, Pers Serv	136,936	A13251	126,133
Treasurer, Contr Expend	45,680	A13254	63,366
TOTAL Treasurer	182,616		189,498
Law, Contr Expend	35,095	A14204	36,272
TOTAL Law	35,095		36,272
Engineer, Contr Expend	4,351	A14404	1,671
TOTAL Engineer	4,351		1,671
Elections, Contr Expend	1,334	A14504	3,209
TOTAL Elections	1,334		3,209
Public Works Admin, Pers Serv	111,192	A14901	133,659
Public Works Admin, Contr Expend	1,357	A14904	2,137
TOTAL Public Works Admin	112,549		135,796
Buildings, Pers Serv	21,180	A16201	26,336
Buildings, Contr Expend	84,855	A16204	100,732
TOTAL Buildings	106,035		127,068
Central Garage, Pers Serv	52,455	A16401	62,458
Central Garage, Contr Expend	12,044	A16404	11,496
TOTAL Central Garage	64,499		73,954
Central Comm System, Pers Serv		A16501	
TOTAL Central Comm System	0		0
Central Print & Mail, contr Expend	1,499	A16704	3,364
TOTAL Central Print & Mail	1,499		3,364
Central Data Process & Cap Outlay	2,500	A16802	4,834
Central Data Process, Contr Expend	12,136	A16804	20,686
TOTAL Central Data Process	14,636		25,520
Unallocated Insurance, Contr Expend	46,501	A19104	46,204
TOTAL Unallocated Insurance	46,501		46,204
Municipal Assn Dues, Contr Expend	1,781	A19204	4,070
TOTAL Municipal Assn Dues	1,781		4,070
Taxes & Assess On Munic Prop, Contr Expend	1,174	A19504	1,574
TOTAL Taxes & Assess On Munic Prop	1,174		1,574
TOTAL General Government Support	725,601		825,101
Police, Pers Serv	1,278,336	A31201	1,340,422

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Police, Equip & Cap Outlay	47,600	A31202	35,686
Police, Contr Expend	175,312	A31204	135,675
TOTAL Police	1,501,248		1,511,783
Traffic Control, Contr Expen	4,837	A33104	3,260
TOTAL Traffic Control	4,837		3,260
Safety Inspection, Pers Serv	113,345	A36201	112,271
Safety Inspection, Equip & Cap Outlay	2,795	A36202	2,500
Safety Inspection, Contr Expend	13,299	A36204	11,603
TOTAL Safety Inspection	129,439		126,374
TOTAL Public Safety	1,635,523		1,641,417
Maint of Streets, Pers Serv	334,249	A51101	375,504
Maint of Streets, Equip & Cap Outlay	165,075	A51102	207,265
Maint of Streets, Contr Expend	120,610	A51104	169,185
TOTAL Maint of Streets	619,934		751,955
Perm Improve Highway, Equip & Cap Outlay	129,691	A51122	125,952
TOTAL Perm Improve Highway	129,691		125,952
Snow Removal, Pers Serv	76,110	A51421	53,992
Snow Removal, Contr Expend	32,190	A51424	32,357
TOTAL Snow Removal	108,300		86,349
Street Lighting, Contr Expend	106,727	A51824	286,600
TOTAL Street Lighting	106,727		286,600
Sidewalks, Pers Serv	3,575	A54101	11,289
Sidewalks, Contr Expend	2,639	A54104	5,614
TOTAL Sidewalks	6,214		16,903
TOTAL Transportation	970,866		1,267,758
Publicity, Contr Expend	12,201	A64104	14,500
TOTAL Publicity	12,201		14,500
TOTAL Economic Assistance And Opportunity	12,201		14,500
Playgr & Rec Centers, Pers Serv	3,825	A71401	27,660
Playgr & Rec Centers, Equip & Cap Outlay	13,285	A71402	45,650
Playgr & Rec Centers, Contr Expend	3,908	A71404	11,005
TOTAL Playgr & Rec Centers	21,019		84,315
Joint Public Library, Contr Expend	195,501	A74154	192,035
TOTAL Joint Public Library	195,501		192,035
Museum - Art Gallery, Contr Expend		A74504	18,104
TOTAL Museum - Art Gallery	0		18,104
Historian, Contr Expend	10,844	A75104	6,954
TOTAL Historian	10,844		6,954
Historical Property, Contr Expend	146,813	A75204	
TOTAL Historical Property	146,813		0
Celebrations, Contr Expend	25,827	A75504	9,551
TOTAL Celebrations	25,827		9,551
TOTAL Culture And Recreation	400,005		310,959
Zoning, Contr Expend	366	A80104	587
TOTAL Zoning	366		587

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Planning, Pers Serv	4,458	A80201	5,368
Planning, Contr Expend	527	A80204	1,605
TOTAL Planning	4,985		6,972
Sanitary Sewers, Pers Serv		A81201	10,460
TOTAL Sanitary Sewers	0		10,460
Storm Sewers, Pers Serv	18,300	A81401	
Storm Sewers, Contr Expend	38,413	A81404	9,068
TOTAL Storm Sewers	56,713		9,068
Refuse & Garbage, Pers Serv	10,300	A81601	7,716
Refuse & Garbage, Contr Expend	8,171	A81604	8,433
TOTAL Refuse & Garbage	18,471		16,149
Street Cleaning, Pers Serv	17,175	A81701	15,064
Street Cleaning, Contr Expend	2,186	A81704	3,538
TOTAL Street Cleaning	19,361		18,602
Other Sanitation, Contr Expend	12,071	A81894	13,419
TOTAL Other Sanitation	12,071		13,419
Shade Tree, Pers Serv	17,450	A85601	19,486
Shade Tree, Contr Expend	8,121	A85604	10,142
TOTAL Shade Tree	25,571		29,628
TOTAL Home And Community Services	137,538		104,886
State Retirement System	135,064	A90108	129,309
Police & Firemen Retirement, Empl Bnfts	261,200	A90158	258,981
Social Security, Employer Cont	173,451	A90308	182,312
Worker's Compensation, Empl Bnfts	89,818	A90408	110,299
Life Insurance, Empl Bnfts	7,173	A90458	7,813
Unemployment Insurance, Empl Bnfts		A90508	1,154
Disability Insurance, Empl Bnfts	5,933	A90558	6,261
Hospital & Medical (dental) Ins, Empl Bnft	534,602	A90608	583,173
TOTAL Employee Benefits	1,207,242		1,279,301
TOTAL Expenditures	5,088,976		5,443,922
TOTAL Detail Expenditures And Other Uses	5,088,976		5,443,922

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,846,724	A8021	3,136,621
Prior Period Adj -Increase In Fund Balance		A8012	19,532
Prior Period Adj -Decrease In Fund Balance	985	A8015	
Restated Fund Balance - Beg of Year	2,845,739	A8022	3,156,153
ADD - REVENUES AND OTHER SOURCES	5,379,858		5,434,489
DEDUCT - EXPENDITURES AND OTHER USES	5,088,976		5,443,922
Fund Balance - End of Year	3,136,621	A8029	3,146,720

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	2,651,216	A1049N	2,689,530
Est Rev - Real Property Tax Items	25,330	A1099N	26,560
Est Rev - Non Property Tax Items	1,730,000	A1199N	1,745,000
Est Rev - Departmental Income	32,850	A1299N	70,328
Est Rev - Intergovernmental Charges	20,130	A2399N	58,000
Est Rev - Use of Money And Property	1,000	A2499N	1,500
Est Rev - Licenses And Permits	45,000	A2599N	48,500
Est Rev - Fines And Forfeitures	100,000	A2649N	150,000
Est Rev - Sale of Prop And Comp For Loss	13,500	A2699N	13,500
Est Rev - Miscellaneous Local Sources	46,600	A2799N	27,000
Est Rev - State Aid	233,691	A3099N	254,016
TOTAL Estimated Revenues	4,899,317		5,083,934
Appropriated Fund Balance	275,000	A599N	218,592
TOTAL Estimated Other Sources	275,000		218,592
TOTAL Estimated Revenues And Other Sources	5,174,317		5,302,526

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	826,092	A1999N	851,661
App - Public Safety	1,598,548	A3999N	1,675,268
App - Health	0	A4999N	
App - Transportation	1,042,393	A5999N	1,052,748
App - Economic Assistance And Opportunity	9,000	A6999N	9,000
App - Culture And Recreation	216,136	A7999N	213,615
App - Home And Community Services	43,543	A8999N	41,204
App - Employee Benefits	1,428,605	A9199N	1,449,030
App - Debt Service	0	A9899N	
TOTAL Appropriations	5,164,317		5,292,526
Other Budgetary Purposes	10,000	A962N	10,000
TOTAL Other Uses	10,000		10,000
TOTAL Appropriations And Other Uses	5,174,317		5,302,526

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	69,484	CM201	67,095
TOTAL Cash	69,484		67,095
TOTAL Assets and Deferred Outflows of Resources	69,484		67,095

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	69,484	CM915	67,095
TOTAL Assigned Fund Balance	69,484		67,095
TOTAL Fund Balance	69,484		67,095
TOTAL Liabilities, Deferred Inflows And Fund Balance	69,484		67,095

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	3,119	CM2401	3,573
TOTAL Use of Money And Property	3,119		3,573
Gifts And Donations	852	CM2705	2,117
TOTAL Miscellaneous Local Sources	852		2,117
TOTAL Revenues	3,971		5,690
TOTAL Detail Revenues And Other Sources	3,971		5,690

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2017

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Administration-Equip&cap Outlay		CM17102	8,079
TOTAL Administration-Equip&cap Outlay	0		8,079
TOTAL General Government Support	0		8,079
TOTAL Expenditures	0		8,079
TOTAL Detail Expenditures And Other Uses	0		8,079

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	65,513	CM8021	69,484
Restated Fund Balance - Beg of Year	65,513	CM8022	69,484
ADD - REVENUES AND OTHER SOURCES	3,971		5,690
DEDUCT - EXPENDITURES AND OTHER USES			8,079
Fund Balance - End of Year	69,484	CM8029	67,095

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	645,684	FX201	568,108
Petty Cash	50	FX210	50
TOTAL Cash	645,734		568,158
Water Rents Receivable	49,025	FX350	122,813
TOTAL Other Receivables (net)	49,025		122,813
Cash In Time Deposits Special Reserves	233,918	FX231	234,003
TOTAL Restricted Assets	233,918		234,003
TOTAL Assets and Deferred Outflows of Resources	928,677		924,973

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		FX600	6,469
TOTAL Accounts Payable	0		6,469
Accrued Liabilities	7,970	FX601	7,358
TOTAL Accrued Liabilities	7,970		7,358
Due To Employees' Retirement System	4,167	FX637	4,798
TOTAL Due To Other Governments	4,167		4,798
TOTAL Liabilities	12,137		18,625
Fund Balance			
Capital Reserve	233,918	FX878	234,003
Other Restricted Fund Balance		FX899	
TOTAL Restricted Fund Balance	233,918		234,003
Assigned Unappropriated Fund Balance	682,622	FX915	672,345
TOTAL Assigned Fund Balance	682,622		672,345
TOTAL Fund Balance	916,540		906,348
TOTAL Liabilities, Deferred Inflows And Fund Balance	928,677		924,973

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Metered Water Sales	1,058,341	FX2140	1,142,187
Water Service Charges	3,819	FX2144	9,907
Interest & Penalties On Water Rents	10,946	FX2148	10,078
TOTAL Departmental Income	1,073,107		1,162,172
Misc Revenue, Other Govts Additional Description Monroe County		FX2389	40,000
TOTAL Intergovernmental Charges	0		40,000
Interest And Earnings	243	FX2401	387
TOTAL Use of Money And Property	243		387
Sales of Equipment		FX2665	4,691
TOTAL Sale of Property And Compensation For Loss	0		4,691
TOTAL Revenues	1,073,350		1,207,249
Interfund Transfers Additional Description From Capital Fund		FX5031	8,685
TOTAL Interfund Transfers	0		8,685
TOTAL Other Sources	0		8,685
TOTAL Detail Revenues And Other Sources	1,073,350		1,215,934

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Central Garage, Equip & Cap Outlay	87,758	FX16402	170,162
TOTAL Central Garage	87,758		170,162
Central Data Process, Contr Expend	3,410	FX16804	922
TOTAL Central Data Process	3,410		922
Unallocated Insurance, Contr Expend	22,500	FX19104	28,791
TOTAL Unallocated Insurance	22,500		28,791
TOTAL General Government Support	113,668		199,876
Water Administration, Pers Serv	102,233	FX83101	95,894
Water Administration, Contr Expend	2,369	FX83104	2,874
TOTAL Water Administration	104,601		98,768
Source Supply Pwr & Pump, Contr Expend	565,607	FX83204	523,905
TOTAL Source Supply Pwr & Pump	565,607		523,905
Water Trans & Distrib, Pers Serv	94,438	FX83401	96,799
Water Trans & Distrib, Equip & Cap Outlay	50,786	FX83402	182,315
TOTAL Water Trans & Distrib	145,224		279,114
TOTAL Home And Community Services	815,432		901,787
State Retirement, Empl Bnfts	33,055	FX90108	24,228
Social Security, Empl Bnfts	15,881	FX90308	14,715
Workers Compensation, Empl Bnfts	19,271	FX90408	20,500
Life Insurance, Empl Bnfts	660	FX90458	660
Disability Insurance, Empl Bnfts	1,200	FX90558	504
Hospital & Medical (dental) Ins, Empl Bnft	40,096	FX90608	42,700
TOTAL Employee Benefits	110,163		103,307
Debt Principal, Serial Bonds	30,768	FX97106	32,691
TOTAL Debt Principal	30,768		32,691
Debt Interest, Serial Bonds	29,727	FX97107	28,458
TOTAL Debt Interest	29,727		28,458
TOTAL Expenditures	1,099,759		1,266,119
TOTAL Detail Expenditures And Other Uses	1,099,759		1,266,119

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	942,949	FX8021	916,540
Prior Period Adj -Increase In Fund Balance		FX8012	39,993
Restated Fund Balance - Beg of Year	942,949	FX8022	956,533
ADD - REVENUES AND OTHER SOURCES	1,073,350		1,215,934
DEDUCT - EXPENDITURES AND OTHER USES	1,099,759		1,266,119
Fund Balance - End of Year	916,540	FX8029	906,348

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	1,106,869	FX1299N	1,148,090
Est Rev - Use of Money And Property	9,250	FX2499N	11,250
Est Rev-Miscellaneous Local Sources	8,000	FX2799N	8,000
TOTAL Estimated Revenues	1,124,119		1,167,340
TOTAL Estimated Revenues And Other Sources	1,124,119		1,167,340

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	61,250	FX1999N	61,250
App-Home And Community Services	894,384	FX8999N	928,607
App - Employee Benefits	107,336	FX9199N	115,759
App - Debt Service	61,149	FX9899N	61,724
TOTAL Appropriations	1,124,119		1,167,340
TOTAL Appropriations And Other Uses	1,124,119		1,167,340

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	52,854	G200	79,006
TOTAL Cash	52,854		79,006
Sewer Rents Receivable	6,696	G360	20,174
TOTAL Other Receivables (net)	6,696		20,174
Due From Other Funds		G391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	59,550		99,180

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		G600	350
TOTAL Accounts Payable	0		350
TOTAL Liabilities	0		350
Fund Balance			
Assigned Unappropriated Fund Balance	59,550	G915	98,830
TOTAL Assigned Fund Balance	59,550		98,830
TOTAL Fund Balance	59,550		98,830
TOTAL Liabilities, Deferred Inflows And Fund Balance	59,550		99,180

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sewer Charges	138,419	G2122	145,413
TOTAL Departmental Income	138,419		145,413
Interest And Earnings	11	G2401	47
TOTAL Use of Money And Property	11		47
TOTAL Revenues	138,431		145,460
Interfund Transfers		G5031	13,027
Additional Description From Capital Fund			
TOTAL Interfund Transfers	0		13,027
TOTAL Other Sources	0		13,027
TOTAL Detail Revenues And Other Sources	138,431		158,487

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Sewer Administration, Equip & Cap Outlay	11,552	G81102	5,295
TOTAL Sewer Administration	11,552		5,295
Sanitary Sewers, Equip & Cap Outlay	21,477	G81202	30,995
TOTAL Sanitary Sewers	21,477		30,995
TOTAL Home And Community Services	33,029		36,290
Debt Principal, Serial Bonds	49,232	G97106	52,309
TOTAL Debt Principal	49,232		52,309
Debt Interest, Serial Bonds	47,567	G97107	45,536
TOTAL Debt Interest	47,567		45,536
TOTAL Expenditures	129,827		134,135
TOTAL Detail Expenditures And Other Uses	129,827		134,135

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	50,946	G8021	59,550
Prior Period Adj -Increase In Fund Balance		G8012	14,929
Restated Fund Balance - Beg of Year	50,946	G8022	74,479
ADD - REVENUES AND OTHER SOURCES	138,431		158,487
DEDUCT - EXPENDITURES AND OTHER USES	129,827		134,135
Fund Balance - End of Year	59,550	G8029	98,829

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	147,466	G1299N	148,385
Est Rev - Use of Money And Property	100	G2499N	100
TOTAL Estimated Revenues	147,566		148,485
TOTAL Estimated Revenues And Other Sources	147,566		148,485

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	49,721	G1999N	49,721
App - Debt Service	97,845	G9899N	98,764
TOTAL Appropriations	147,566		148,485
TOTAL Appropriations And Other Uses	147,566		148,485

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	21,704	H200	
Additional Description Closed Fund			
TOTAL Cash	21,704		0
TOTAL Assets and Deferred Outflows of Resources	21,704		0

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	21,704	H915	
Additional Description Closed Fund			
TOTAL Assigned Fund Balance	21,704		0
TOTAL Fund Balance	21,704		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,704		0

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	8	H2401	8
TOTAL Use of Money And Property	8		8
TOTAL Revenues	8		8
TOTAL Detail Revenues And Other Sources	8		8

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Other Uses			
Transfers, Other Funds		H99019	21,712
Additional Description Closed Fund			
TOTAL Operating Transfers	0		21,712
TOTAL Other Uses	0		21,712
TOTAL Detail Expenditures And Other Uses	0		21,712

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	21,696	H8021	21,704
Restated Fund Balance - Beg of Year	21,696	H8022	21,704
ADD - REVENUES AND OTHER SOURCES	8		8
DEDUCT - EXPENDITURES AND OTHER USES			21,712
Fund Balance - End of Year	21,704	H8029	

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land	178,950	K101	178,950
Buildings	1,890,510	K102	1,890,510
Machinery And Equipment	2,676,614	K104	2,985,010
Infrastructure	1,764,320	K106	1,895,825
TOTAL Fixed Assets (net)	6,510,395		6,950,296
TOTAL Assets and Deferred Outflows of Resources	6,510,395		6,950,296

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	6,510,395	K159	6,950,296
TOTAL Investments in Non-Current Government Assets	6,510,395		6,950,296
TOTAL Fund Balance	6,510,395		6,950,296
TOTAL	6,510,395		6,950,296

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Investments In Securities	588,438	PN450	90,194
TOTAL Investments	588,438		90,194
TOTAL Assets and Deferred Outflows of Resources	588,438		90,194

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Must Remain Intact	588,438	PN807	90,194
TOTAL Nonspendable Fund Balance	588,438		90,194
TOTAL Fund Balance	588,438		90,194
TOTAL Liabilities, Deferred Inflows And Fund Balance	588,438		90,194

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(PN) PERMANENT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	-46,957	PN2401	6,106
TOTAL Use of Money And Property	-46,957		6,106
TOTAL Revenues	-46,957		6,106
TOTAL Detail Revenues And Other Sources	-46,957		6,106

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	EdpCode	2017
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	635,395	PN8021	588,438
Prior Period Adj -Decrease In Fund Balance		PN8015	504,350
Restated Fund Balance - Beg of Year	635,395	PN8022	84,088
ADD - REVENUES AND OTHER SOURCES	-46,957		6,106
Fund Balance - End of Year	588,438	PN8029	90,194

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
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 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
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 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	2,284,443	W129	2,348,957
TOTAL Provision To Be Made In Future Budgets	2,284,443		2,348,957
TOTAL Assets and Deferred Outflows of Resources	2,284,443		2,348,957

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Other Post Employment Benefits	144,290	W683	243,147
Compensated Absences	360,153	W687	410,810
TOTAL Other Liabilities	504,443		653,957
Bonds Payable	1,780,000	W628	1,695,000
TOTAL Bond And Long Term Liabilities	1,780,000		1,695,000
TOTAL Liabilities	2,284,443		2,348,957
TOTAL Liabilities	2,284,443		2,348,957

VILLAGE OF Brockport
 Statement of Indebtedness
 For the Fiscal Year Ending 2017

08/24/2017

County of: Monroe

Municipal Code: 260481900560

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2012	BOND E	Water Portion of \$2,150,000		05/15/2011	11/15/2030	4.15%			\$2,150,000	\$684,588	\$32,691	\$0	\$0	\$0	\$651,897
2011	BOND N	Sewer Portion of \$2,150,000		05/15/2011	11/15/2030	4.15%	Y		\$2,150,000	\$1,095,412	\$52,309	\$0	\$0	\$0	\$1,043,103
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															
										\$1,780,000	\$85,000	\$0	\$0	\$0	\$1,695,000

VILLAGE OF Brockport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$440.00
Demand Deposits	9Z2011	\$87,985.76
Time Deposits	9Z2021	\$1,321,583.30
Total		\$1,410,009.06
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,723,972.15
Total		\$1,973,972.15
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$2,494,220.56
Market Value at Balance Sheet Date	9Z4502	\$2,495,340.00
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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0211	\$616,771	\$0	\$0	\$616,771
*****-1827	\$8,980	\$0	\$0	\$8,980
*****-2397	\$434,235	\$0	\$434,235	\$0
*****-2617	\$25,112	\$0	\$0	\$25,112
*****-6304	\$661,245	\$86,357	\$0	\$747,602
*****-6948	\$0	\$0	\$0	\$0
*****-4451	\$1	\$0	\$0	\$1
*****-9540	\$2,494,221	\$0	\$0	\$2,494,221
*****-1402	\$11,104	\$0	\$0	\$11,104
	Total Adjusted Bank Balance			\$3,903,790
	Petty Cash			\$440.00
	Adjustments			\$.00
	Total Cash			9ZCASH * \$3,904,230
	Total Cash Balance All Funds			9ZCASHB * \$3,904,230
	* Must be equal			

VILLAGE OF Brockport
Local Government Questionnaire
For the Fiscal Year Ending 2017

	<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>No</u> <u></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 2017

Total Full Time Employees:		33			
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	\$153,536.64	17	4	
90158	Police and Fire Retirement	\$258,981.00	15		
90258	Local Pension Fund				
90308	Social Security	\$197,027.51	33		18
90408	Worker's Compensation Insurance	\$130,798.60	33		18
90458	Life Insurance	\$8,472.64	33		
90508	Unemployment Insurance	\$1,154.32			2
90558	Disability Insurance	\$6,763.57	33		
90608	Hospital and Medical (Dental) Insurance	\$638,331.58	33		36
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,395,065.86			
Computed Total From Financial Section (comparative purposes only)		\$1,382,608.51			

VILLAGE OF Brockport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$59,888	17,211	gallons	
Diesel Fuel	\$19,811	6,482	gallons	
Fuel Oil	\$3,315	1,100	gallons	
Natural Gas	\$25,888	32,419	cubic feet	
Electricity	\$152,444	68,415	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Brockport
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

Annual OPEB Cost and Net OPEB Obligation

	Agent Multiple-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$322,554.00
3. Interest on Net OPEB Obligation	\$0.00
4. Adjustment to Annual Required Contribution	\$0.00
5. Annual OPEB Expense	\$322,554.00
6. Less: Actual Contribution Made	\$251,444.00
7. Increase in Net OPEB Obligation	\$71,110.00
8. Net OPEB Obligation - beginning of year	\$73,180.00
9. Net OPEB Obligation - end of year	\$144,290.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$243,147.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	77.95%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$6,773,867.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$6,773,867.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$2,200,000.00
17. UAAL as Percentage of Annual Covered Payroll	307.90%

Other OPEB Information

18. Date of most recent actuarial valuation	05/31/2011
19. Actuarial method used	Aggregate
20. Assumed rate of return on investments discount rate	1.45%
21. Amortization period of UAAL(in years)	30.00

VILLAGE OF Brockport
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 Various audit adjustments to revenues and expenses

(FX) WATER

Adjustment Reason

Account Code FX8012 Audit adjustment to revenues related to additional receivables related to June 2016 Water Billing.

(G) SEWER

Adjustment Reason

Account Code G8012 Audit adjustment related to recording receivables for June 2016 billings.

(PN) PERMANENT

Adjustment Reason

Account Code PN8015 This balance is from a Trust, only 14.2% of the Trust is for the Village. The reduction in fund balance reflects thre change in recording only the Village share of the trust, not the entire balance.

