

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
VILLAGE of Spencerport  
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 Spencerport

\*\*\* 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
- (EE) ENTERPRISE UTILITY
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (V) DEBT SERVICE
- (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 Spencerport  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	377,119	A200	635,902
Cash In Time Deposits	863,198	A201	840,769
Petty Cash	500	A210	500
<b>TOTAL Cash</b>	<b>1,240,817</b>		<b>1,477,171</b>
Accounts Receivable	15,058	A380	9,991
<b>TOTAL Other Receivables (net)</b>	<b>15,058</b>		<b>9,991</b>
Due From Other Funds	15,567	A391	
<b>TOTAL Due From Other Funds</b>	<b>15,567</b>		<b>0</b>
Due From Other Governments		A440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Prepaid Expenses		A480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
Cash In Time Deposits Special Reserves	670,808	A231	712,102
<b>TOTAL Restricted Assets</b>	<b>670,808</b>		<b>712,102</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,942,251</b>		<b>2,199,264</b>

VILLAGE OF Spencerport  
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	57,941	A600	54,393
<b>TOTAL Accounts Payable</b>	<b>57,941</b>		<b>54,393</b>
Accrued Liabilities	17,797	A601	19,246
<b>TOTAL Accrued Liabilities</b>	<b>17,797</b>		<b>19,246</b>
Due To Other Funds		A630	836
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>836</b>
<b>TOTAL Liabilities</b>	<b>75,738</b>		<b>74,475</b>
<b>Fund Balance</b>			
Not in Spendable Form		A806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Workers' Compensation Reserve		A814	21,910
Capital Reserve	670,808	A878	690,192
<b>TOTAL Restricted Fund Balance</b>	<b>670,808</b>		<b>712,102</b>
Assigned Appropriated Fund Balance	124,668	A914	270,000
<b>TOTAL Assigned Fund Balance</b>	<b>124,668</b>		<b>270,000</b>
Unassigned Fund Balance	1,071,037	A917	1,142,687
<b>TOTAL Unassigned Fund Balance</b>	<b>1,071,037</b>		<b>1,142,687</b>
<b>TOTAL Fund Balance</b>	<b>1,866,513</b>		<b>2,124,789</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,942,251</b>		<b>2,199,264</b>

VILLAGE OF Spencerport  
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	666,300	A1001	685,341
<b>TOTAL Real Property Taxes</b>	<b>666,300</b>		<b>685,341</b>
Other Payments In Lieu of Taxes	4,235	A1081	
Interest & Penalties On Real Prop Taxes	3,925	A1090	3,821
<b>TOTAL Real Property Tax Items</b>	<b>8,160</b>		<b>3,821</b>
Non Prop Tax Dist By County	871,594	A1120	892,558
Franchises	48,512	A1170	46,037
<b>TOTAL Non Property Tax Items</b>	<b>920,105</b>		<b>938,595</b>
Treasurer Fees	1,092	A1230	1,006
Safety Inspection Fees	21,750	A1560	9,351
Public Works Charges	2,474	A1710	5,574
Park And Recreational Charges	12,150	A2001	3,850
Zoning Fees	4,148	A2110	1,915
Planning Board Fees	745	A2115	1,445
Refuse & Garbage Charges	150,515	A2130	118,387
<b>TOTAL Departmental Income</b>	<b>192,874</b>		<b>141,528</b>
Interest And Earnings	1,777	A2401	1,621
Rental of Real Property	28,685	A2410	31,450
<b>TOTAL Use of Money And Property</b>	<b>30,461</b>		<b>33,071</b>
Licenses, Other	865	A2545	770
Permits, Other	28,132	A2590	11,049
<b>TOTAL Licenses And Permits</b>	<b>28,997</b>		<b>11,819</b>
Fines And Forfeited Bail	975	A2610	1,430
<b>TOTAL Fines And Forfeitures</b>	<b>975</b>		<b>1,430</b>
Sales of Scrap & Excess Materials	1,213	A2650	1,470
Sales of Refuse For Recycling	1,692	A2651	1,542
Sales of Equipment	63,491	A2665	113,401
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>66,396</b>		<b>116,413</b>
Refunds of Prior Year's Expenditures	8,603	A2701	
Gifts And Donations	3,150	A2705	2,850
Unclassified (specify)	0	A2770	21,910
<b>TOTAL Miscellaneous Local Sources</b>	<b>11,753</b>		<b>24,760</b>
Interfund Revenues		A2801	7,309
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>7,309</b>
St Aid, Revenue Sharing	29,005	A3001	29,005
St Aid, Mortgage Tax	31,299	A3005	32,095
St Aid - Other (specify)	10,944	A3089	3,843
St Aid, Consolidated Highway Aid	53,176	A3501	65,362
St Aid-Other Cul & Rec St Aid	500	A3889	
<b>TOTAL State Aid</b>	<b>124,924</b>		<b>130,305</b>
<b>TOTAL Revenues</b>	<b>2,050,945</b>		<b>2,094,392</b>

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Other Sources</b>			
Interfund Transfers		A5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,050,945</b>		<b>2,094,392</b>

VILLAGE OF Spencerport  
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Legislative Board, Pers Serv	8,868	A10101	9,459
Legislative Board, Contr Expend	2,043	A10104	1,962
<b>TOTAL Legislative Board</b>	<b>10,911</b>		<b>11,421</b>
Mayor, Pers Serv	4,207	A12101	4,207
Mayor, Contr Expend	1,734	A12104	2,701
<b>TOTAL Mayor</b>	<b>5,941</b>		<b>6,908</b>
Treasurer, Pers Serv	95,218	A13251	101,087
Treasurer, Contr Expend	29,247	A13254	41,883
<b>TOTAL Treasurer</b>	<b>124,466</b>		<b>142,970</b>
Law, Contr Expend	6,558	A14204	11,035
<b>TOTAL Law</b>	<b>6,558</b>		<b>11,035</b>
Engineer, Contr Expend	13,456	A14404	726
<b>TOTAL Engineer</b>	<b>13,456</b>		<b>726</b>
Public Works Admin, Pers Serv	87,747	A14901	93,967
Public Works Admin, Contr Expend	5,727	A14904	6,646
<b>TOTAL Public Works Admin</b>	<b>93,474</b>		<b>100,613</b>
Buildings, Pers Serv	98	A16201	10,904
Buildings, Equip & Cap Outlay	10,551	A16202	712
Buildings, Contr Expend	18,982	A16204	15,885
<b>TOTAL Buildings</b>	<b>29,631</b>		<b>27,501</b>
Central Garage, Pers Serv	8,617	A16401	5,983
Central Garage, Equip & Cap Outlay	6,412	A16402	
Central Garage, Contr Expend	22,487	A16404	22,565
<b>TOTAL Central Garage</b>	<b>37,516</b>		<b>28,548</b>
Central Comm System, Contr Expend	13,546	A16504	14,638
<b>TOTAL Central Comm System</b>	<b>13,546</b>		<b>14,638</b>
Central Data Process & Cap Outlay	424	A16802	6,775
Central Data Process, Contr Expend	11,157	A16804	13,515
<b>TOTAL Central Data Process</b>	<b>11,581</b>		<b>20,290</b>
Unallocated Insurance, Contr Expend	23,214	A19104	23,040
<b>TOTAL Unallocated Insurance</b>	<b>23,214</b>		<b>23,040</b>
Municipal Assn Dues, Contr Expend	2,050	A19204	2,050
<b>TOTAL Municipal Assn Dues</b>	<b>2,050</b>		<b>2,050</b>
Judgements And Claims, Contr Expend		A19304	10,000
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>10,000</b>
Pur of Land/right of Way, Contr Expend	950	A19404	
<b>TOTAL Pur of Land/right of Way</b>	<b>950</b>		<b>0</b>
Taxes & Assess On Munic Prop, Contr Expend	628	A19504	761
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>628</b>		<b>761</b>
Other General Government, Pers Serv	68,392	A19891	64,226
<b>TOTAL Other General Government</b>	<b>68,392</b>		<b>64,226</b>
<b>TOTAL General Government Support</b>	<b>442,311</b>		<b>464,727</b>
Traffic Control, Equip & Cap Outlay		A33102	
<b>TOTAL Traffic Control</b>	<b>0</b>		<b>0</b>
Safety Inspection, Pers Serv	15,502	A36201	16,676

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Safety Inspection, Contr Expend	38,848	A36204	40,151
<b>TOTAL Safety Inspection</b>	<b>54,350</b>		<b>56,827</b>
<b>TOTAL Public Safety</b>	<b>54,350</b>		<b>56,827</b>
Public Health, Contr Expend	1,188	A40104	896
<b>TOTAL Public Health</b>	<b>1,188</b>		<b>896</b>
<b>TOTAL Health</b>	<b>1,188</b>		<b>896</b>
Maint of Streets, Pers Serv	76,831	A51101	76,863
Maint of Streets, Equip & Cap Outlay	67,814	A51102	201,230
Maint of Streets, Contr Expend	145,406	A51104	108,891
<b>TOTAL Maint of Streets</b>	<b>290,051</b>		<b>386,984</b>
Snow Removal, Pers Serv	44,370	A51421	50,457
Snow Removal, Equip & Cap Outlay	1,542	A51422	
Snow Removal, Contr Expend	29,452	A51424	16,926
<b>TOTAL Snow Removal</b>	<b>75,364</b>		<b>67,383</b>
Street Lighting, Contr Expend	31,277	A51824	29,437
<b>TOTAL Street Lighting</b>	<b>31,277</b>		<b>29,437</b>
Sidewalks, Pers Serv	732	A54101	347
Sidewalks, Contr Expend	1,187	A54104	4,998
<b>TOTAL Sidewalks</b>	<b>1,919</b>		<b>5,345</b>
Off-Street Parking, Contr Expend	1,875	A56504	2,941
<b>TOTAL Off-Street Parking</b>	<b>1,875</b>		<b>2,941</b>
<b>TOTAL Transportation</b>	<b>400,485</b>		<b>492,090</b>
Publicity, Contr Expend	1,000	A64104	
<b>TOTAL Publicity</b>	<b>1,000</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,000</b>		<b>0</b>
Parks, Pers Serv	29,175	A71101	27,871
Parks, Equip & Cap Outlay	50,057	A71102	7,309
Parks, Contr Expend	21,344	A71104	15,548
<b>TOTAL Parks</b>	<b>100,576</b>		<b>50,728</b>
Historian, Contr Expend	488	A75104	
<b>TOTAL Historian</b>	<b>488</b>		<b>0</b>
Historical Property, Contr Expend	5,740	A75204	5,546
<b>TOTAL Historical Property</b>	<b>5,740</b>		<b>5,546</b>
Celebrations, Pers Serv	7,010	A75501	8,420
Celebrations, Contr Expend	15,266	A75504	9,325
<b>TOTAL Celebrations</b>	<b>22,276</b>		<b>17,745</b>
<b>TOTAL Culture And Recreation</b>	<b>129,080</b>		<b>74,019</b>
Zoning, Pers Serv	2,621	A80101	2,372
Zoning, Contr Expend	2,049	A80104	1,825
<b>TOTAL Zoning</b>	<b>4,671</b>		<b>4,197</b>
Planning, Pers Serv	5,401	A80201	1,017
Planning, Contr Expend	2,462	A80204	490
<b>TOTAL Planning</b>	<b>7,862</b>		<b>1,507</b>
Refuse & Garbage, Pers Serv	86,780	A81601	91,151
Refuse & Garbage, Equip & Cap Outlay	29,975	A81602	

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Refuse & Garbage, Contr Expend	76,895	A81604	84,248
<b>TOTAL Refuse &amp; Garbage</b>	<b>193,650</b>		<b>175,399</b>
Landfill Clos-Post Clos,pers Serv	31,757	A81611	34,962
Landfill Clos-Post Clos,contr Exp	11,018	A81614	17,171
<b>TOTAL Landfill Clos-Post Clos</b>	<b>42,775</b>		<b>52,133</b>
Street Cleaning, Pers Serv	21,058	A81701	28,705
Street Cleaning, Contr Expend	2,868	A81704	4,064
<b>TOTAL Street Cleaning</b>	<b>23,925</b>		<b>32,769</b>
Drainage, Pers Serv	35,080	A85401	28,309
Drainage, Contr Expend	6,018	A85404	6,493
<b>TOTAL Drainage</b>	<b>41,098</b>		<b>34,802</b>
Shade Tree, Pers Serv		A85601	444
Shade Tree, Contr Expend	15,709	A85604	38,731
<b>TOTAL Shade Tree</b>	<b>15,709</b>		<b>39,175</b>
<b>TOTAL Home And Community Services</b>	<b>329,690</b>		<b>339,982</b>
State Retirement System	115,088	A90108	99,995
Social Security, Employer Cont	47,197	A90308	48,548
Worker's Compensation, Empl Bnfts	34,978	A90408	37,069
Disability Insurance, Empl Bnfts	89	A90558	388
Hospital & Medical (dental) Ins, Empl Bnft	158,750	A90608	170,912
Other Employee Benefits	918	A91898	761
<b>TOTAL Employee Benefits</b>	<b>357,020</b>		<b>357,673</b>
Debt Principal, Serial Bonds	142,300	A97106	37,300
<b>TOTAL Debt Principal</b>	<b>142,300</b>		<b>37,300</b>
Debt Interest, Serial Bonds	7,225	A97107	2,600
<b>TOTAL Debt Interest</b>	<b>7,225</b>		<b>2,600</b>
<b>TOTAL Expenditures</b>	<b>1,864,650</b>		<b>1,826,114</b>
Transfers, Capital Projects Fund	24,640	A99509	10,000
<b>TOTAL Operating Transfers</b>	<b>24,640</b>		<b>10,000</b>
<b>TOTAL Other Uses</b>	<b>24,640</b>		<b>10,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,889,290</b>		<b>1,836,114</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,704,858</b>	<b>A8021</b>	<b>1,866,513</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,704,858</b>	<b>A8022</b>	<b>1,866,513</b>
ADD - REVENUES AND OTHER SOURCES	2,050,945		2,094,392
DEDUCT - EXPENDITURES AND OTHER USES	1,889,290		1,836,114
<b>Fund Balance - End of Year</b>	<b>1,866,513</b>	<b>A8029</b>	<b>2,124,791</b>

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	685,393	A1049N	707,680
Est Rev - Real Property Tax Items	8,235	A1099N	8,235
Est Rev - Non Property Tax Items	907,700	A1199N	917,700
Est Rev - Departmental Income	132,594	A1299N	119,507
Est Rev - Use of Money And Property	30,264	A2499N	30,289
Est Rev - Licenses And Permits	8,500	A2599N	8,500
Est Rev - Fines And Forfeitures	400	A2649N	400
Est Rev - Sale of Prop And Comp For Loss	23,800	A2699N	104,593
Est Rev - Miscellaneous Local Sources	3,050	A2799N	3,050
Est Rev - State Aid	167,275	A3099N	126,367
<b>TOTAL Estimated Revenues</b>	<b>1,967,211</b>		<b>2,026,321</b>
Estimated - Interfund Transfer	8,038	A5031N	0
Appropriated Reserve	40,000	A511N	0
Appropriated Fund Balance	124,668	A599N	270,000
<b>TOTAL Estimated Other Sources</b>	<b>172,706</b>		<b>270,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,139,917</b>		<b>2,296,321</b>

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	529,269	A1999N	529,698
App - Public Safety	55,778	A3999N	56,837
App - Health	1,500	A4999N	1,500
App - Transportation	505,234	A5999N	649,681
App - Economic Assistance And Opportunity	1,500	A6999N	1,500
App - Culture And Recreation	109,411	A7999N	114,566
App - Home And Community Services	456,581	A8999N	373,065
App - Employee Benefits	375,744	A9199N	405,805
App - Debt Service	39,900	A9899N	38,669
<b>TOTAL Appropriations</b>	<b>2,074,917</b>		<b>2,171,321</b>
Other Budgetary Purposes	65,000	A962N	125,000
App - Interfund Transfer	0	A9999N	
<b>TOTAL Other Uses</b>	<b>65,000</b>		<b>125,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,139,917</b>		<b>2,296,321</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash In Time Deposits	31,921	CM201	25,543
<b>TOTAL Cash</b>	<b>31,921</b>		<b>25,543</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>31,921</b>		<b>25,543</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	31,921	CM915	25,543
<b>TOTAL Assigned Fund Balance</b>	<b>31,921</b>		<b>25,543</b>
<b>TOTAL Fund Balance</b>	<b>31,921</b>		<b>25,543</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>31,921</b>		<b>25,543</b>

VILLAGE OF Spencerport  
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings	12	CM2401	27
<b>TOTAL Use of Money And Property</b>	<b>12</b>		<b>27</b>
Gifts And Donations	24,721	CM2705	1,075
<b>TOTAL Miscellaneous Local Sources</b>	<b>24,721</b>		<b>1,075</b>
<b>TOTAL Revenues</b>	<b>24,733</b>		<b>1,102</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>24,733</b>		<b>1,102</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Other Culture And Recreation-Contr Expend		CM79894	7,480
<b>TOTAL Other Culture And Recreation-Contr Expend</b>	<b>0</b>		<b>7,480</b>
<b>TOTAL Culture And Recreation</b>	<b>0</b>		<b>7,480</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>7,480</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>7,480</b>

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>7,188</b>	<b>CM8021</b>	<b>31,921</b>
Prior Period Adj -Decrease In Fund Balance		CM8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>7,188</b>	<b>CM8022</b>	<b>31,921</b>
ADD - REVENUES AND OTHER SOURCES	24,733		1,102
DEDUCT - EXPENDITURES AND OTHER USES			7,480
<b>Fund Balance - End of Year</b>	<b>31,921</b>	<b>CM8029</b>	<b>25,543</b>

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	113,679	EE200	148,069
<b>TOTAL Cash</b>	<b>113,679</b>		<b>148,069</b>
Accounts Receivable	540,560	EE380	548,999
Allowance For Receivables (credit)	-10,500	EE389	-10,000
<b>TOTAL Other Receivables (net)</b>	<b>530,060</b>		<b>538,999</b>
Due From Other Funds		EE391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Inventory Of Materials And Supplies	204,723	EE445	197,312
<b>TOTAL Inventories</b>	<b>204,723</b>		<b>197,312</b>
Cash Special Reserves	85	EE230	85
<b>TOTAL Restricted Assets</b>	<b>85</b>		<b>85</b>
Land	6,566	EE101	6,566
Buildings	471,054	EE102	471,054
Improvements Other Than Buildings	8,661,770	EE103	9,043,716
Machinery And Equipment	1,103,539	EE104	1,108,219
Construction Work In Progress	7,000	EE105	17,000
Accum Deprec, Buildings	-140,433	EE112	-150,497
Accum Depr, Imp Other Than Bld	-5,287,416	EE113	-5,578,928
Accum Depr, Machinery & Equip	-932,008	EE114	-995,054
<b>TOTAL Fixed Assets (net)</b>	<b>3,890,072</b>		<b>3,922,076</b>
Deferred Outflows of Resources - Pensions	329,661	EE496	126,858
<b>TOTAL Deferred Outflows of Resources</b>	<b>329,661</b>		<b>126,858</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,068,280</b>		<b>4,933,399</b>

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2016	EdpCode	2017
Accounts Payable	119,723	EE600	145,664
<b>TOTAL Accounts Payable</b>	<b>119,723</b>		<b>145,664</b>
Accrued Liabilities	302,951	EE601	223,430
<b>TOTAL Accrued Liabilities</b>	<b>302,951</b>		<b>223,430</b>
Customers' Deposits	61,376	EE615	69,211
<b>TOTAL Other Deposits</b>	<b>61,376</b>		<b>69,211</b>
Net Pension Liability -Proportionate Share	380,108	EE638	222,495
Other Post Employment Benefits	255,317	EE683	299,583
<b>TOTAL Other Liabilities</b>	<b>635,425</b>		<b>522,078</b>
Due To Other Funds	14,259	EE630	
<b>TOTAL Due To Other Funds</b>	<b>14,259</b>		<b>0</b>
Bonds Payable	101,400	EE628	63,700
<b>TOTAL Bond And Long Term Liabilities</b>	<b>101,400</b>		<b>63,700</b>
<b>TOTAL Liabilities</b>	<b>1,235,134</b>		<b>1,024,083</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflows of Resources - Pensions	47,943	EE697	40,542
<b>TOTAL Deferred Inflows of Resources</b>	<b>47,943</b>		<b>40,542</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>47,943</b>		<b>40,542</b>
<b>Fund Balance</b>			
Net Assets-Invsted In Cap Asts, Net Rltd D	3,781,672	EE920	3,841,376
Net Assets-Restricted For Capital Projects	85	EE921	85
Net Assets-Unrestricted (deficit)	3,446	EE924	27,313
<b>TOTAL Net Position</b>	<b>3,785,203</b>		<b>3,868,774</b>
<b>TOTAL Fund Balance</b>	<b>3,785,203</b>		<b>3,868,774</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,068,280</b>		<b>4,933,399</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Sale of Electric Power	2,918,547	EE2150	3,135,025
Interfund Revenues	59,179	EE2801	59,143
<b>TOTAL Charges For Services Within Locality</b>	<b>2,977,726</b>		<b>3,194,168</b>
Gifts And Donations	297,449	EE2705	25,820
<b>TOTAL Other</b>	<b>297,449</b>		<b>25,820</b>
<b>TOTAL Revenues</b>	<b>3,275,175</b>		<b>3,219,988</b>
<b>TOTAL Operating Revenue</b>	<b>3,275,175</b>		<b>3,219,988</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenses</b>			
Electric And Power, Pers Serv	426,845	EE84101	437,370
<b>TOTAL Electric And Power</b>	<b>426,845</b>		<b>437,370</b>
<b>TOTAL Personal Services</b>	<b>426,845</b>		<b>437,370</b>
Taxes & Assess On Munic Prop, Contr Expend	43,300	EE19504	43,413
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>43,300</b>		<b>43,413</b>
Prov For Uncoll Accts Rec, Contr Expend	9,943	EE19884	12,218
<b>TOTAL Prov For Uncoll Accts Rec</b>	<b>9,943</b>		<b>12,218</b>
Depreciation	325,022	EE19944	344,909
<b>TOTAL Depreciation</b>	<b>325,022</b>		<b>344,909</b>
Electric And Power, Contr Expend	1,711,000	EE84104	1,895,184
<b>TOTAL Electric And Power</b>	<b>1,711,000</b>		<b>1,895,184</b>
<b>TOTAL Contractual Expenses</b>	<b>2,089,265</b>		<b>2,295,724</b>
Electric And Power, Empl Bnfts	387,069	EE84108	400,459
<b>TOTAL Electric And Power</b>	<b>387,069</b>		<b>400,459</b>
<b>TOTAL Employee Benefits</b>	<b>387,069</b>		<b>400,459</b>
Debt Interest, Serial Bonds	4,682	EE97107	2,736
Other Debt, Interest	256	EE97897	128
<b>TOTAL Interest Expense</b>	<b>4,938</b>		<b>2,864</b>
<b>TOTAL Expenses</b>	<b>2,908,117</b>		<b>3,136,417</b>
Transfers, Other Funds		EE99019	
<b>TOTAL Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Operating Expenses</b>	<b>2,908,117</b>		<b>3,136,417</b>

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(EE) ENTERPRISE UTILITY

**Analysis of Changes in Net Position**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	3,484,575	EE8021	3,785,203
Prior Period Adj -Decrease In Net Position	66,430	EE8015	
Restated Net Position - Beg of Year	3,418,145	EE8022	3,785,203
ADD - REVENUES AND OTHER SOURCES	3,275,175		3,219,988
DEDUCT - EXPENDITURES AND OTHER USES	2,908,117		3,136,417
Net Position - End of Year	3,785,203	EE8029	3,868,774

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2016	EdpCode	2017
Cash Rec'd From Providing Svcs	3,005,078	EE7111	3,091,395
Cash Payments Contr Exp	-2,205,073	EE7112	-1,407,436
Cash Payments Pers Svcs & Bnfts	-481,786	EE7113	-948,409
<b>TOTAL Cash Flows From Operating Activities</b>	<b>318,219</b>		<b>735,550</b>
Proceeds of Debt (capital)	258,318	EE7131	
Principal Payments Debt (capital)	-46,006	EE7132	-123,806
Interest Expense (capital)	-4,938	EE7133	-2,864
Capital Contributed By Developers	297,449	EE7134	25,820
Payments To Contractors	-833,062	EE7136	-594,324
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-328,239</b>		<b>-695,174</b>
Sale of Investments		EE7152	-5,986
<b>TOTAL Cash Flows From Investing Activities</b>	<b>0</b>		<b>-5,986</b>
Net Inc(dec) In Cash&cash Equiv	-10,020	EE7161	34,390
Cash&cash Equiv Beg of Year	123,699	EE7171	
	<b>113,679</b>		<b>34,390</b>
Operating Income (loss)	162,858	EE7181	252,722
Depreciation	325,022	EE7182	392,140
Inc/dec In Assets-Other Than Cash	-561,357	EE7183	20,320
Inc/dec In Liabilities Other Than Cash	458,126	EE7184	70,368
Other Reconciling Items	-66,430	EE7185	
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>318,219</b>		<b>735,550</b>

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(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	21,882	G200	93,689
Cash In Time Deposits	466,876	G201	419,178
<b>TOTAL Cash</b>	<b>488,758</b>		<b>512,867</b>
Sewer Rents Receivable		G360	1,997
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>1,997</b>
Due From Other Funds		G391	836
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>836</b>
Cash In Time Deposits Special Reserves	351,191	G231	411,597
<b>TOTAL Restricted Assets</b>	<b>351,191</b>		<b>411,597</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>839,949</b>		<b>927,297</b>

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(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	4,865	G600	8,446
<b>TOTAL Accounts Payable</b>	<b>4,865</b>		<b>8,446</b>
Accrued Liabilities	751	G601	5,438
<b>TOTAL Accrued Liabilities</b>	<b>751</b>		<b>5,438</b>
Due To Other Funds	1,289	G630	
<b>TOTAL Due To Other Funds</b>	<b>1,289</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>6,905</b>		<b>13,884</b>
<b>Fund Balance</b>			
Capital Reserve	351,191	G878	411,597
<b>TOTAL Restricted Fund Balance</b>	<b>351,191</b>		<b>411,597</b>
Assigned Appropriated Fund Balance	53,161	G914	47,485
Assigned Unappropriated Fund Balance	428,692	G915	454,331
<b>TOTAL Assigned Fund Balance</b>	<b>481,853</b>		<b>501,816</b>
<b>TOTAL Fund Balance</b>	<b>833,044</b>		<b>913,413</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>839,949</b>		<b>927,297</b>

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(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Sewer Rents	507,292	G2120	502,114
Sewer Charges	16,000	G2122	29,775
Interest & Penalties On Sewer Accts	4,953	G2128	2,639
<b>TOTAL Departmental Income</b>	<b>528,245</b>		<b>534,528</b>
Sewer Serv Other Govts	341,701	G2374	340,216
<b>TOTAL Intergovernmental Charges</b>	<b>341,701</b>		<b>340,216</b>
Interest And Earnings	887	G2401	821
<b>TOTAL Use of Money And Property</b>	<b>887</b>		<b>821</b>
Sales of Equipment	63,054	G2665	86,591
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>63,054</b>		<b>86,591</b>
Unclassified (specify)	1,712	G2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,712</b>		<b>0</b>
St Aid - Other Home And Community Service		G3989	365
<b>TOTAL State Aid</b>	<b>0</b>		<b>365</b>
<b>TOTAL Revenues</b>	<b>935,597</b>		<b>962,521</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>935,597</b>		<b>962,521</b>

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(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	5,433	G19104	4,800
<b>TOTAL Unallocated Insurance</b>	<b>5,433</b>		<b>4,800</b>
Pur of Land/right of Way,equip & Cap Out		G19402	500
<b>TOTAL Pur of Land/right of Way</b>	<b>0</b>		<b>500</b>
Taxes & Assess On Munic Prop, Contr Expend	841	G19504	659
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>841</b>		<b>659</b>
Other General Government, Pers Serv	9,511	G19891	7,560
Other Gen Govt Support, Contr Expend	12,987	G19894	12,112
<b>TOTAL Other Gen Govt Support</b>	<b>22,498</b>		<b>19,672</b>
<b>TOTAL General Government Support</b>	<b>28,772</b>		<b>25,631</b>
Sewer Administration, Pers Serv	39,227	G81101	34,835
Sewer Administration, Equip & Cap Outlay	2,370	G81102	
Sewer Administration, Contr Expend	11,369	G81104	11,545
<b>TOTAL Sewer Administration</b>	<b>52,966</b>		<b>46,380</b>
Sanitary Sewers, Pers Serv	93,298	G81201	83,697
Sanitary Sewers, Equip & Cap Outlay	126,400	G81202	133,179
Sanitary Sewers, Contr Expend	40,950	G81204	43,632
<b>TOTAL Sanitary Sewers</b>	<b>260,648</b>		<b>260,508</b>
<b>TOTAL Home And Community Services</b>	<b>313,614</b>		<b>306,888</b>
State Retirement, Empl Bnfts	26,935	G90108	20,829
Social Security , Empl Bnfts	12,887	G90308	10,295
Worker's Compensation, Empl Bnfts	8,449	G90408	7,716
Unemployment Insurance, Empl Bnfts		G90508	38
Disability Insurance, Empl Bnfts		G90558	44
Hospital & Medical (dental) Ins, Empl Bnft	41,206	G90608	41,909
Other Employee Benefits (spec)	363	G90898	361
<b>TOTAL Employee Benefits</b>	<b>89,842</b>		<b>81,192</b>
Debt Principal, Serial Bonds	350,000	G97106	360,000
<b>TOTAL Debt Principal</b>	<b>350,000</b>		<b>360,000</b>
Debt Interest, Serial Bonds	110,913	G97107	103,441
<b>TOTAL Debt Interest</b>	<b>110,913</b>		<b>103,441</b>
<b>TOTAL Expenditures</b>	<b>893,141</b>		<b>877,152</b>
Transfers, Capital Projects Fund	11,060	G99509	5,000
<b>TOTAL Operating Transfers</b>	<b>11,060</b>		<b>5,000</b>
<b>TOTAL Other Uses</b>	<b>11,060</b>		<b>5,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>904,201</b>		<b>882,152</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>801,647</b>	<b>G8021</b>	<b>833,044</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>801,647</b>	<b>G8022</b>	<b>833,044</b>
ADD - REVENUES AND OTHER SOURCES	935,597		962,521
DEDUCT - EXPENDITURES AND OTHER USES	904,201		882,152
<b>Fund Balance - End of Year</b>	<b>833,044</b>	<b>G8029</b>	<b>913,412</b>

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(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	513,153	G1299N	521,856
Est Rev-Intergovernmental Charges	340,158	G2399N	338,414
Est Rev - Use of Money And Property	764	G2499N	825
Est Rev - Sale of Prop And Comp For Loss	9,000	G2699N	83,193
<b>TOTAL Estimated Revenues</b>	<b>863,075</b>		<b>944,288</b>
Appropriated Fund Balance	53,161	G599N	47,485
<b>TOTAL Estimated Other Sources</b>	<b>53,161</b>		<b>47,485</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>916,236</b>		<b>991,773</b>

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(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	20,001	G1999N	21,108
App - Home And Community Services	278,565	G8999N	395,600
App - Employee Benefits	82,117	G9199N	88,097
App - Debt Service	475,553	G9899N	471,968
<b>TOTAL Appropriations</b>	<b>856,236</b>		<b>976,773</b>
Other Budgetary Purposes	60,000	G962N	15,000
<b>TOTAL Other Uses</b>	<b>60,000</b>		<b>15,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>916,236</b>		<b>991,773</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	39,250	H200	64,250
<b>TOTAL Cash</b>	<b>39,250</b>		<b>64,250</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>39,250</b>		<b>64,250</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	39,250	H914	64,250
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>39,250</b>		<b>64,250</b>
<b>TOTAL Fund Balance</b>	<b>39,250</b>		<b>64,250</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>39,250</b>		<b>64,250</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Unclassified (specify)	7,000	H2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>7,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>7,000</b>		<b>0</b>
Interfund Transfers	35,700	H5031	25,000
<b>TOTAL Interfund Transfers</b>	<b>35,700</b>		<b>25,000</b>
<b>TOTAL Other Sources</b>	<b>35,700</b>		<b>25,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>42,700</b>		<b>25,000</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay	3,450	H16202	
<b>TOTAL Buildings</b>	<b>3,450</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>3,450</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>3,450</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,450</b>		<b>0</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>39,250</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	<b>39,250</b>
ADD - REVENUES AND OTHER SOURCES	42,700		25,000
DEDUCT - EXPENDITURES AND OTHER USES	3,450		
<b>Fund Balance - End of Year</b>	<b>39,250</b>	<b>H8029</b>	<b>64,250</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Land	1,332,136	K101	1,332,136
Buildings	2,215,652	K102	2,215,652
Improvements Other Than Buildings	350,616	K103	350,616
Machinery And Equipment	2,102,423	K104	2,226,347
<b>TOTAL Fixed Assets (net)</b>	<b>6,000,827</b>		<b>6,124,751</b>
Deferred Outflows of Resources - Pensions	453,382	K496	175,184
<b>TOTAL Other</b>	<b>453,382</b>		<b>175,184</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,454,209</b>		<b>6,299,935</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	6,454,209	K159	6,299,935
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>6,454,209</b>		<b>6,299,935</b>
<b>TOTAL Fund Balance</b>	<b>6,454,209</b>		<b>6,299,935</b>
<b>TOTAL</b>	<b>6,454,209</b>		<b>6,299,935</b>

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

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	48,551	TA200	3,687
Cash In Time Deposits	3,491	TA201	1,004
<b>TOTAL Cash</b>	<b>52,042</b>		<b>4,691</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>52,042</b>		<b>4,691</b>

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

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	19	TA630	
<b>TOTAL Due To Other Funds</b>	<b>19</b>		<b>0</b>
State Retirement	-15	TA18	1,735
Disability Insurance	1	TA19	2
Group Insurance	1,933	TA20	1,052
Assoc & Union Dues	336	TA24	
Guaranty & Bid Deposits	49,171	TA30	1,014
Other Funds (specify)	597	TA85	888
<b>TOTAL Agency Liabilities</b>	<b>52,023</b>		<b>4,691</b>
<b>TOTAL Liabilities</b>	<b>52,042</b>		<b>4,691</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>52,042</b>		<b>4,691</b>

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

Balance Sheet

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

Balance Sheet

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

(V) DEBT SERVICE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings		V2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>0</b>

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

(V) DEBT SERVICE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Other Uses</b>			
Transfers, Other Funds		V99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>0</b>

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

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>V8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>V8022</b>	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
<b>Fund Balance - End of Year</b>		<b>V8029</b>	

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Total Non-Current Govt Liabilities	5,840,644	W129	5,290,470
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>5,840,644</b>		<b>5,290,470</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,840,644</b>		<b>5,290,470</b>

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	522,761	W638	307,254
Other Post Employment Benefits	274,309	W683	335,438
Compensated Absences	54,038	W687	65,491
<b>TOTAL Other Liabilities</b>	<b>851,108</b>		<b>708,183</b>
Bonds Payable	4,923,600	W628	4,526,300
<b>TOTAL Bond And Long Term Liabilities</b>	<b>4,923,600</b>		<b>4,526,300</b>
Deferred Inflows of Resources - Pensions	65,937	W697	55,987
<b>TOTAL Deferred Inflows of Resources</b>	<b>65,937</b>		<b>55,987</b>
<b>TOTAL Liabilities</b>	<b>5,840,645</b>		<b>5,290,470</b>
<b>TOTAL Liabilities</b>	<b>5,840,645</b>		<b>5,290,470</b>

**VILLAGE OF Spencerport  
Statement of Indebtedness  
For the Fiscal Year Ending 2017**

10/16/2017

County of: Monroe

Municipal Code: 260460604770

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 N	Sewer Capital Proj-EFC Refi			07/21/2011	04/01/2028	0.043%		\$6,530,000	\$4,845,000	\$360,000	\$0	\$0		\$4,485,000
2008	BOND N	General Fund Portion - Consol		Y	02/27/2008	05/31/2019	0.033%		\$1,082,000	\$78,600	\$37,300	\$0	\$0		\$41,300
2008	BOND N	Electric Portion - Consol			02/15/2008	05/31/2021	0.024%		\$723,000	\$101,400	\$37,700	\$0	\$0		\$63,700
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$5,025,000</b>	<b>\$435,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,590,000</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$5,025,000</b>	<b>\$435,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,590,000</b>

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

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$945,307.00
Time Deposits	9Z2021	\$2,410,279.00
<b>Total</b>		\$3,356,086.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,914,788.00
<b>Total</b>		\$3,414,788.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

VILLAGE OF Spencerport  
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
****-8083	\$2,434,185	\$0	\$0	\$2,434,185
****-8778	\$64,250	\$0	\$0	\$64,250
****-6566	\$10,714	\$0	\$1,653	\$9,061
****-0160	\$653,634	\$402	\$27,195	\$626,841
****-0152	\$97,275	\$27,289	\$402	\$124,162
****-0186	\$93,846	\$0	\$157	\$93,689
****-0194	\$3,731	\$0	\$44	\$3,687
****-0178	\$0	\$0	\$0	\$0
	Total Adjusted Bank Balance			<u>\$3,355,875</u>
	Petty Cash			<u>\$500.00</u>
	Adjustments			<u>\$ .00</u>
	Total Cash			<u>\$3,356,375</u>
	Total Cash Balance All Funds			<u>\$3,356,375</u>
	9ZCASH *			<u>\$3,356,375</u>
	9ZCASHB *			<u>\$3,356,375</u>
	* Must be equal			

VILLAGE OF Spencerport  
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>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 Spencerport  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2017

<b>Total Full Time Employees:</b>		20			
<b>Total Part Time Employees:</b>		3			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$208,307.00	20	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$99,449.00			
90408	Worker's Compensation Insurance	\$55,307.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$0.00	20	3	
90558	Disability Insurance	\$773.00	20	3	
90608	Hospital and Medical (Dental) Insurance	\$369,295.00	20	2	23
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$733,131.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$839,324.00</b>			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$18,897	10,924	gallons	
Diesel Fuel	\$22,055	13,044	gallons	
Fuel Oil	\$1,669	825	gallons	
Natural Gas			cubic feet	
Electricity	\$59,971	717,441	kilowatt-hours	
Coal			tons	
Propane			gallons	

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

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$195,970.00
3. Interest on Net OPEB Obligation	\$21,185.00
4. Adjustment to Annual Required Contribution	(\$22,879.00)
5. Annual OPEB Expense	\$194,276.00
6. Less: Actual Contribution Made	\$88,880.00
7. Increase in Net OPEB Obligation	\$105,396.00
8. Net OPEB Obligation - beginning of year	\$529,626.00
9. Net OPEB Obligation - end of year	\$635,022.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$635,021.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	45.75%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$3,313,528.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$3,313,528.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$1,122,846.00
17. UAAL as Percentage of Annual Covered Payroll	295.10%

**Other OPEB Information**

18. Date of most recent actuarial valuation	05/31/2017
19. Actuarial method used	Entry Age
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Danielle Kruger, hereby certify that I am the Chief Fiscal Officer of the Village of Spencerport, and that the information provided in the annual financial report of the Village of Spencerport, for the fiscal year ended 05/31/2017, 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 Spencerport, and adopted by me as my signature for use in conjunction with the filing of the Village of Spencerport's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Spencerport's annual financial report for the fiscal year ended 05/31/2017 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different than Chief Fiscal Officer

Danielle Kruger  
Name

(585) 352-4771  
Telephone Number

Treasurer  
Title

27 West Avenue, Spencerport, NY 14  
Official Address

10/16/2017  
Date of Certification

(585) 352-4771  
Official Telephone Number

VILLAGE OF Spencerport  
Financial Comments  
For the Fiscal Year Ending 2017

(CM) MISCELLANEOUS SPECIAL REV

Adjustment Reason

Account Code CM8015 adj

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8015 0