

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 05/31/2020

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

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

- (A) GENERAL
- (CM) MISCELLANEOUS SPECIAL REV
- (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 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

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

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

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	299,430	A200	264,974
Cash In Time Deposits	1,664,365	A201	1,289,605
Petty Cash	500	A210	500
TOTAL Cash	1,964,295		1,555,079
Investments In Securities		A450	927,395
TOTAL Investments	0		927,395
Accounts Receivable	4,466	A380	2,256
TOTAL Other Receivables (net)	4,466		2,256
Due From Other Funds	55,100	A391	598
TOTAL Due From Other Funds	55,100		598
Prepaid Expenses		A480	2,050
TOTAL Prepaid Expenses	0		2,050
Cash In Time Deposits Special Reserves	778,766	A231	
TOTAL Restricted Assets	778,766		0
TOTAL Assets and Deferred Outflows of Resources	2,802,627		2,487,378

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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	186,828	A600	29,125
TOTAL Accounts Payable	186,828		29,125
Accrued Liabilities	30,547	A601	21,980
TOTAL Accrued Liabilities	30,547		21,980
Other Liabilities		A688	1,627
TOTAL Other Liabilities	0		1,627
TOTAL Liabilities	217,375		52,732
Fund Balance			
Not in Spendable Form		A806	2,050
TOTAL Nonspendable Fund Balance	0		2,050
Workers' Compensation Reserve	66,163	A814	
Additional Description the prior year should be A863			
Insurance Reserve		A863	89,101
Capital Reserve	712,604	A878	838,293
TOTAL Restricted Fund Balance	778,767		927,394
Assigned Appropriated Fund Balance	303,456	A914	544,146
TOTAL Assigned Fund Balance	303,456		544,146
Unassigned Fund Balance	1,503,029	A917	961,056
TOTAL Unassigned Fund Balance	1,503,029		961,056
TOTAL Fund Balance	2,585,252		2,434,646
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,802,627		2,487,378

VILLAGE OF Spencerport
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	690,560	A1001	690,188
TOTAL Real Property Taxes	690,560		690,188
Other Payments In Lieu of Taxes	4,270	A1081	
Interest & Penalties On Real Prop Taxes	3,044	A1090	3,216
TOTAL Real Property Tax Items	7,314		3,216
Non Prop Tax Dist By County	956,915	A1120	1,014,495
Franchises	49,187	A1170	49,678
TOTAL Non Property Tax Items	1,006,102		1,064,173
Treasurer Fees	907	A1230	1,100
Safety Inspection Fees	150	A1560	
Public Works Charges	23,109	A1710	8,224
Park And Recreational Charges		A2001	
Zoning Fees	5,515	A2110	1,720
Planning Board Fees	9,730	A2115	8,488
Refuse & Garbage Charges	104,472	A2130	97,991
TOTAL Departmental Income	143,883		117,523
Interest And Earnings	15,779	A2401	23,369
Rental of Real Property	34,422	A2410	36,910
TOTAL Use of Money And Property	50,201		60,279
Licenses, Other	1,365	A2545	565
Permits, Other	7,286	A2590	6,927
TOTAL Licenses And Permits	8,651		7,492
Fines And Forfeited Bail	775	A2610	675
TOTAL Fines And Forfeitures	775		675
Sales of Scrap & Excess Materials	909	A2650	690
Sales of Refuse For Recycling	1,003	A2651	330
Sales of Equipment	13,070	A2665	114,893
TOTAL Sale of Property And Compensation For Loss	14,982		115,913
Refunds of Prior Year's Expenditures	44,047	A2701	21,998
Additional Description insurance reimb.			
Gifts And Donations	2,850	A2705	
AIM Related Payments		A2750	29,005
TOTAL Miscellaneous Local Sources	46,897		51,003
Interfund Revenues	1,500	A2801	28,500
TOTAL Interfund Revenues	1,500		28,500
St Aid, Revenue Sharing	29,005	A3001	
St Aid, Mortgage Tax	30,167	A3005	29,771
St Aid, Consolidated Highway Aid	74,456	A3501	74,507
TOTAL State Aid	133,628		104,278
TOTAL Revenues	2,104,493		2,243,240
TOTAL Detail Revenues And Other Sources	2,104,493		2,243,240

VILLAGE OF Spencerport
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	9,633	A10101	9,909
Legislative Board, Equip & Cap Outlay		A10102	
Legislative Board, Contr Expend	3,000	A10104	740
TOTAL Legislative Board	12,633		10,649
Mayor, Pers Serv	4,284	A12101	4,407
Mayor, Contr Expend	1,009	A12104	2,156
TOTAL Mayor	5,293		6,563
Treasurer, Pers Serv	126,488	A13251	121,792
Treasurer, Contr Expend	30,576	A13254	34,920
TOTAL Treasurer	157,064		156,712
Law, Contr Expend	11,935	A14204	14,399
TOTAL Law	11,935		14,399
Engineer, Contr Expend	12,970	A14404	3,708
TOTAL Engineer	12,970		3,708
Elections, Contr Expend	528	A14504	
TOTAL Elections	528		0
Public Works Admin, Pers Serv	91,971	A14901	85,089
Public Works Admin, Contr Expend	5,612	A14904	6,154
TOTAL Public Works Admin	97,583		91,243
Buildings, Equip & Cap Outlay		A16202	1,271
Buildings, Contr Expend	20,292	A16204	24,169
TOTAL Buildings	20,292		25,440
Central Garage, Pers Serv	7,632	A16401	3,431
Central Garage, Contr Expend	24,416	A16404	18,609
TOTAL Central Garage	32,048		22,040
Central Comm System, Equip & Cap Outlay		A16502	
Central Comm System, Contr Expend	18,711	A16504	23,038
TOTAL Central Comm System	18,711		23,038
Central Data Process & Cap Outlay	3,065	A16802	3,584
Central Data Process, Contr Expend	11,809	A16804	9,483
TOTAL Central Data Process	14,874		13,067
Unallocated Insurance, Contr Expend	22,505	A19104	23,497
TOTAL Unallocated Insurance	22,505		23,497
Municipal Assn Dues, Contr Expend	2,050	A19204	2,050
TOTAL Municipal Assn Dues	2,050		2,050
Pur of Land/right of Way, Contr Expend		A19404	40,240
TOTAL Pur of Land/right of Way	0		40,240
Taxes & Assess On Munic Prop, Contr Expend	568	A19504	1,772
TOTAL Taxes & Assess On Munic Prop	568		1,772
Other General Government, Pers Serv	89,482	A19891	89,771
TOTAL Other General Government	89,482		89,771
TOTAL General Government Support	498,536		524,189
Safety Inspection, Pers Serv	17,631	A36201	13,873

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Safety Inspection, Contr Expend	41,668	A36204	40,680
TOTAL Safety Inspection	59,299		54,553
TOTAL Public Safety	59,299		54,553
Public Health, Contr Expend	650	A40104	
TOTAL Public Health	650		0
TOTAL Health	650		0
Maint of Streets, Pers Serv	92,304	A51101	69,784
Maint of Streets, Equip & Cap Outlay	133,402	A51102	110,581
Maint of Streets, Contr Expend	36,702	A51104	35,658
TOTAL Maint of Streets	262,408		216,023
Perm Improve Highway, Equip & Cap Outlay	74,456	A51122	74,507
TOTAL Perm Improve Highway	74,456		74,507
Snow Removal, Pers Serv	58,624	A51421	64,429
Snow Removal, Equip & Cap Outlay		A51422	4,274
Snow Removal, Contr Expend	31,672	A51424	35,013
TOTAL Snow Removal	90,296		103,716
Street Lighting, Contr Expend	25,051	A51824	24,888
TOTAL Street Lighting	25,051		24,888
Sidewalks, Pers Serv	470	A54101	
Sidewalks, Equip & Cap Outlay	30,246	A54102	
Sidewalks, Contr Expend	1,377	A54104	3,970
TOTAL Sidewalks	32,093		3,970
Off-Street Parking, Contr Expend	1,762	A56504	8,934
TOTAL Off-Street Parking	1,762		8,934
TOTAL Transportation	486,066		432,038
Publicity, Contr Expend	1,000	A64104	900
TOTAL Publicity	1,000		900
TOTAL Economic Assistance And Opportunity	1,000		900
Parks, Pers Serv	34,267	A71101	34,930
Parks, Equip & Cap Outlay	5,898	A71102	118,712
Parks, Contr Expend	18,965	A71104	21,746
TOTAL Parks	59,130		175,388
Historical Property, Contr Expend	5,900	A75204	5,346
TOTAL Historical Property	5,900		5,346
Celebrations, Pers Serv	4,016	A75501	4,128
Celebrations, Contr Expend	9,403	A75504	9,194
TOTAL Celebrations	13,419		13,322
TOTAL Culture And Recreation	78,449		194,056
Zoning, Pers Serv	2,784	A80101	2,574
Zoning, Contr Expend	3,226	A80104	1,603
TOTAL Zoning	6,010		4,177
Planning, Pers Serv	2,231	A80201	2,065
Planning, Contr Expend	6,670	A80204	8,889
TOTAL Planning	8,901		10,954
Refuse & Garbage, Pers Serv	98,348	A81601	108,544

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Refuse & Garbage, Equip & Cap Outlay	55,656	A81602	
Refuse & Garbage, Contr Expend	88,593	A81604	92,317
TOTAL Refuse & Garbage	242,597		200,861
Landfill Clos-Post Clos,pers Serv	31,393	A81611	39,415
Landfill Clos-Post Clos,contr Exp	16,622	A81614	11,469
TOTAL Landfill Clos-Post Clos	48,015		50,884
Street Cleaning, Pers Serv	34,606	A81701	22,905
Street Cleaning, Contr Expend	2,255	A81704	4,088
TOTAL Street Cleaning	36,861		26,993
Drainage, Pers Serv	4,594	A85401	27,722
Drainage, Contr Expend	4,680	A85404	16,287
TOTAL Drainage	9,274		44,009
Shade Tree, Pers Serv	470	A85601	194
Shade Tree, Contr Expend	57,326	A85604	77,344
TOTAL Shade Tree	57,796		77,538
TOTAL Home And Community Services	409,454		415,416
State Retirement System	93,067	A90108	95,049
Social Security, Employer Cont	51,570	A90308	52,116
Worker's Compensation, Empl Bnfts	31,237	A90408	28,601
Disability Insurance, Empl Bnfts	192	A90558	1,157
Hospital & Medical (dental) Ins, Empl Bnft	197,630	A90608	199,037
Other Employee Benefits (spec)	1,379	A90898	1,228
TOTAL Employee Benefits	375,075		377,188
Debt Principal, Serial Bonds	4,000	A97106	
TOTAL Debt Principal	4,000		0
Debt Interest, Serial Bonds	138	A97107	
TOTAL Debt Interest	138		0
TOTAL Expenditures	1,912,667		1,998,340
Transfers, Capital Projects Fund		A99509	395,510
TOTAL Operating Transfers	0		395,510
TOTAL Other Uses	0		395,510
TOTAL Detail Expenditures And Other Uses	1,912,667		2,393,850

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,393,430	A8021	2,585,256
Restated Fund Balance - Beg of Year	2,393,430	A8022	2,585,256
ADD - REVENUES AND OTHER SOURCES	2,104,493		2,243,240
DEDUCT - EXPENDITURES AND OTHER USES	1,912,667		2,393,850
Fund Balance - End of Year	2,585,256	A8029	2,434,646

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	686,802	A1049N	652,646
Est Rev - Real Property Tax Items	8,305	A1099N	18,213
Est Rev - Non Property Tax Items	962,000	A1199N	1,049,000
Est Rev - Departmental Income	116,316	A1299N	122,966
Est Rev - Use of Money And Property	55,359	A2499N	47,197
Est Rev - Licenses And Permits	8,500	A2599N	8,500
Est Rev - Fines And Forfeitures	400	A2649N	800
Est Rev - Sale of Prop And Comp For Loss	128,820	A2699N	69,200
Est Rev - Miscellaneous Local Sources	3,050	A2799N	3,050
Est Rev - State Aid	210,383	A3099N	124,217
TOTAL Estimated Revenues	2,179,935		2,095,789
Estimated - Interfund Transfer	27,000	A5031N	
Appropriated Reserve	105,000	A511N	155,694
Appropriated Fund Balance	303,456	A599N	544,146
TOTAL Estimated Other Sources	435,456		699,840
TOTAL Estimated Revenues And Other Sources	2,615,391		2,795,629

VILLAGE OF Spencerport
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	525,734	A1999N	572,373
App - Public Safety	60,839	A3999N	61,242
App - Health	1,500	A4999N	1,500
App - Transportation	768,180	A5999N	621,298
App - Economic Assistance And Opportunity	1,000	A6999N	1,000
App - Culture And Recreation	238,538	A7999N	225,834
App - Home And Community Services	619,714	A8999N	651,193
App - Employee Benefits	399,889	A9199N	409,489
App - Debt Service	0	A9899N	0
TOTAL Appropriations	2,615,394		2,543,929
Other Budgetary Purposes		A962N	251,700
TOTAL Other Uses	0		251,700
TOTAL Appropriations And Other Uses	2,615,394		2,795,629

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	42,340	CM201	18,396
TOTAL Cash	42,340		18,396
TOTAL Assets and Deferred Outflows of Resources	42,340		18,396

VILLAGE OF Spencerport
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	42,340	CM915	18,396
TOTAL Assigned Fund Balance	42,340		18,396
TOTAL Fund Balance	42,340		18,396
TOTAL Liabilities, Deferred Inflows And Fund Balance	42,340		18,396

VILLAGE OF Spencerport
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	91	CM2401	555
TOTAL Use of Money And Property	91		555
Gifts And Donations	14,606	CM2705	2,500
TOTAL Miscellaneous Local Sources	14,606		2,500
TOTAL Revenues	14,697		3,055
TOTAL Detail Revenues And Other Sources	14,697		3,055

VILLAGE OF Spencerport
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Culture And Recreation-Contr Expend		CM79894	27,000
TOTAL Other Culture And Recreation-Contr Expend	0		27,000
TOTAL Culture And Recreation	0		27,000
TOTAL Expenditures	0		27,000
TOTAL Detail Expenditures And Other Uses	0		27,000

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	27,645	CM8021	42,342
Restated Fund Balance - Beg of Year	27,645	CM8022	42,342
ADD - REVENUES AND OTHER SOURCES	14,697		3,055
DEDUCT - EXPENDITURES AND OTHER USES			27,000
Fund Balance - End of Year	42,342	CM8029	18,397

VILLAGE OF Spencerport
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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2019	EdpCode	2020
Assets			
Cash	582,369	EE200	467,761
TOTAL Cash	582,369		467,761
Investments In Securities		EE450	19,677
TOTAL Investments	0		19,677
Accounts Receivable	534,524	EE380	528,291
Allowance For Receivables (credit)	-6,300	EE389	-5,500
TOTAL Other Receivables (net)	528,224		522,791
Inventory Of Materials And Supplies	205,291	EE445	234,793
TOTAL Inventories	205,291		234,793
Cash Special Reserves	86	EE230	86
Cash In Time Deposits Special Reserves		EE231	
TOTAL Restricted Assets	86		86
Land	6,566	EE101	6,566
Buildings	486,687	EE102	545,195
Improvements Other Than Buildings	9,622,871	EE103	9,913,473
Machinery And Equipment	1,194,539	EE104	1,205,805
Construction Work In Progress	72,639	EE105	17,000
Accum Deprec, Buildings	-170,685	EE112	-181,193
Accum Depr, Imp Other Than Bld	-6,225,183	EE113	-6,559,304
Accum Depr, Machinery & Equip	-940,616	EE114	-910,556
TOTAL Fixed Assets (net)	4,046,818		4,036,986
Deferred Outflows of Resources - Pensions	82,344	EE496	338,971
TOTAL Deferred Outflows of Resources	82,344		338,971
TOTAL Assets and Deferred Outflows of Resources	5,445,132		5,621,065

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	332,521	EE600	277,677
TOTAL Accounts Payable	332,521		277,677
Accrued Liabilities	47,365	EE601	61,593
TOTAL Accrued Liabilities	47,365		61,593
Customers' Deposits	91,111	EE615	99,036
TOTAL Other Deposits	91,111		99,036
Net Pension Liability -Proportionate Share	149,625	EE638	543,072
Total OPEB Liability	1,705,760	EE683	1,705,760
TOTAL Other Liabilities	1,855,385		2,248,832
Bonds Payable	30,000	EE628	15,000
TOTAL Bond And Long Term Liabilities	30,000		15,000
TOTAL Liabilities	2,356,382		2,702,138
Deferred Inflows of Resources			
Deferred Inflows of Resources - Pensions	194,368	EE697	153,734
TOTAL Deferred Inflows of Resources	194,368		153,734
TOTAL Deferred Inflows of Resources	194,368		153,734
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	4,016,818	EE920	4,021,986
Net Assets-Restricted For Capital Projects	86	EE921	86
Net Assets-Unrestricted (deficit)	-1,122,522	EE924	-1,256,879
TOTAL Net Position	2,894,382		2,765,193
TOTAL Fund Balance	2,894,382		2,765,193
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,445,132		5,621,065

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sale of Electric Power	3,410,402	EE2150	3,108,134
Interfund Revenues	46,875	EE2801	44,321
TOTAL Charges For Services Within Locality	3,457,277		3,152,455
Interest And Earnings	155	EE2401	222
TOTAL Use of Money And Property	155		222
Gifts And Donations	302,086	EE2705	168,646
TOTAL Other	302,086		168,646
TOTAL Revenues	3,759,518		3,321,323
TOTAL Operating Revenue	3,759,518		3,321,323

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2019	EdpCode	2020
Expenses			
Electric And Power, Pers Serv	469,252	EE84101	527,503
TOTAL Electric And Power	469,252		527,503
TOTAL Personal Services	469,252		527,503
Taxes & Assess On Munic Prop, Contr Expend	38,967	EE19504	39,161
TOTAL Taxes & Assess On Munic Prop	38,967		39,161
Prov For Uncoll Accts Rec, Contr Expend	5,643	EE19884	5,564
TOTAL Prov For Uncoll Accts Rec	5,643		5,564
Depreciation	369,631	EE19944	381,028
TOTAL Depreciation	369,631		381,028
Electric And Power, Contr Expend	2,164,010	EE84104	2,065,542
TOTAL Electric And Power	2,164,010		2,065,542
TOTAL Contractual Expenses	2,578,251		2,491,295
Electric And Power, Empl Bnfts	188,942	EE84108	429,590
TOTAL Electric And Power	188,942		429,590
TOTAL Employee Benefits	188,942		429,590
Debt Interest, Serial Bonds	1,628	EE97107	1,076
Other Debt, Interest	430	EE97897	1,049
TOTAL Interest Expense	2,058		2,125
TOTAL Expenses	3,238,503		3,450,513
TOTAL Operating Expenses	3,238,503		3,450,513

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	4,015,549	EE8021	2,894,383
Prior Period Adj -Decrease In Net Position	1,642,181	EE8015	
Restated Net Position - Beg of Year	2,373,368	EE8022	2,894,383
ADD - REVENUES AND OTHER SOURCES	3,759,518		3,321,323
DEDUCT - EXPENDITURES AND OTHER USES	3,238,503		3,450,513
Net Position - End of Year	2,894,383	EE8029	2,765,193

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2019	EdpCode	2020
Cash Rec'd From Providing Svcs	3,012,829	EE7111	3,147,214
Cash Payments Contr Exp	-1,950,237	EE7112	-2,150,418
Cash Payments Pers Svcs & Bnfts	-798,666	EE7113	-860,908
TOTAL Cash Flows From Operating Activities	263,926		135,888
Principal Payments Debt (capital)	-159,132	EE7132	-26,157
Interest Expense (capital)	-2,058	EE7133	-2,125
Capital Contributed By Developers	302,086	EE7134	168,646
Payments To Contractors	-317,951	EE7136	-371,405
TOTAL Cash Flows From Capital And Related Financing Activities	-177,055		-231,041
Purchase of Investments	178,998	EE7151	
Interest Income	155	EE7153	222
TOTAL Cash Flows From Investing Activities	179,153		222
Net Inc(dec) In Cash&cash Equiv	266,024	EE7161	-94,931
	266,024		-94,931
Operating Income (loss)	41,834	EE7181	-295,723
Depreciation	369,631	EE7182	381,028
Inc/dec In Assets-Other Than Cash	61,910	EE7183	-280,696
Inc/dec In Liabilities Other Than Cash	1,299,707	EE7184	464,304
Other Reconciling Items	-1,509,156	EE7185	-133,025
TOTAL Reconciliation of Operating Income To Cash	263,926		135,888

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

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	73,893	G200	74,931
Cash In Time Deposits	599,085	G201	319,344
TOTAL Cash	672,978		394,275
Investments In Securities		G450	297,186
TOTAL Investments	0		297,186
Sewer Rents Receivable	1,676	G360	
TOTAL Other Receivables (net)	1,676		0
Due From Other Funds	25,190	G391	
TOTAL Due From Other Funds	25,190		0
Cash In Time Deposits Special Reserves	367,506	G231	
TOTAL Restricted Assets	367,506		0
TOTAL Assets and Deferred Outflows of Resources	1,067,350		691,461

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

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	62,681	G600	19,615
TOTAL Accounts Payable	62,681		19,615
Accrued Liabilities	2,853	G601	5,331
TOTAL Accrued Liabilities	2,853		5,331
TOTAL Liabilities	65,534		24,946
Fund Balance			
Insurance Reserve		G863	4,838
Capital Reserve	367,506	G878	292,347
TOTAL Restricted Fund Balance	367,506		297,185
Assigned Appropriated Fund Balance	249,194	G914	58,613
Assigned Unappropriated Fund Balance	385,116	G915	310,717
TOTAL Assigned Fund Balance	634,310		369,330
TOTAL Fund Balance	1,001,816		666,515
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,067,350		691,461

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

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Rents	506,065	G2120	497,817
Sewer Charges	120,200	G2122	
Interest & Penalties On Sewer Accts	3,093	G2128	3,734
TOTAL Departmental Income	629,358		501,551
Sewer Serv Other Govts	352,369	G2374	326,875
TOTAL Intergovernmental Charges	352,369		326,875
Interest And Earnings	6,721	G2401	10,103
TOTAL Use of Money And Property	6,721		10,103
Sales of Scrap & Excess Materials		G2650	228
Sales of Equipment		G2665	49,404
TOTAL Sale of Property And Compensation For Loss	0		49,632
Refunds of Prior Year's Expenditures		G2701	4,837
Additional Description insurance reimb.			
Unclassified (specify)		G2770	
TOTAL Miscellaneous Local Sources	0		4,837
TOTAL Revenues	988,448		892,998
TOTAL Detail Revenues And Other Sources	988,448		892,998

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

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	4,689	G19104	5,166
TOTAL Unallocated Insurance	4,689		5,166
Taxes & Assess On Munic Prop, Contr Expend	1,122	G19504	962
TOTAL Taxes & Assess On Munic Prop	1,122		962
Other General Government, Pers Serv	10,879	G19891	11,632
Other Gen Govt Support, Contr Expend	10,300	G19894	9,362
TOTAL Other Gen Govt Support	21,179		20,994
TOTAL General Government Support	26,990		27,122
Sewer Administration, Pers Serv	48,677	G81101	45,992
Sewer Administration, Equip & Cap Outlay		G81102	279
Sewer Administration, Contr Expend	5,863	G81104	6,780
TOTAL Sewer Administration	54,540		53,051
Sanitary Sewers, Pers Serv	103,252	G81201	102,890
Sanitary Sewers, Equip & Cap Outlay	115,733	G81202	404,376
Sanitary Sewers, Contr Expend	61,413	G81204	57,486
TOTAL Sanitary Sewers	280,398		564,752
TOTAL Home And Community Services	334,938		617,803
State Retirement, Empl Bnfts	19,389	G90108	20,898
Social Security , Empl Bnfts	11,178	G90308	11,798
Worker's Compensation, Empl Bnfts	6,508	G90408	5,958
Disability Insurance, Empl Bnfts	202	G90558	241
Hospital & Medical (dental) Ins, Empl Bnft	42,583	G90608	39,811
Other Employee Benefits (spec)	315	G90898	25
TOTAL Employee Benefits	80,175		78,731
Debt Principal, Serial Bonds	375,000	G97106	380,000
TOTAL Debt Principal	375,000		380,000
Debt Interest, Serial Bonds	87,962	G97107	79,956
TOTAL Debt Interest	87,962		79,956
TOTAL Expenditures	905,065		1,183,612
Transfers, Capital Projects Fund		G99509	44,688
TOTAL Operating Transfers	0		44,688
TOTAL Other Uses	0		44,688
TOTAL Detail Expenditures And Other Uses	905,065		1,228,300

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

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	918,434	G8021	1,001,817
Restated Fund Balance - Beg of Year	918,434	G8022	1,001,817
ADD - REVENUES AND OTHER SOURCES	988,448		892,998
DEDUCT - EXPENDITURES AND OTHER USES	905,065		1,228,300
Fund Balance - End of Year	1,001,817	G8029	666,515

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

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	507,317	G1299N	508,254
Est Rev - Intergovernmental Charges	326,843	G2399N	351,147
Est Rev - Use of Money And Property	12,371	G2499N	6,403
Est Rev - Sale of Prop And Comp For Loss	60,708	G2699N	24,300
TOTAL Estimated Revenues	907,239		890,104
Appropriated Reserve	130,000	G511N	21,014
Appropriated Fund Balance	249,194	G599N	58,613
TOTAL Estimated Other Sources	379,194		79,627
TOTAL Estimated Revenues And Other Sources	1,286,433		969,731

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

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	22,641	G1999N	23,464
App - Home And Community Services	706,580	G8999N	312,557
App - Employee Benefits	87,895	G9199N	94,155
App - Debt Service	469,318	G9899N	470,255
TOTAL Appropriations	1,286,434		900,431
Other Budgetary Purposes		G962N	69,300
TOTAL Other Uses	0		69,300
TOTAL Appropriations And Other Uses	1,286,434		969,731

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	93,673	H200	418,546
TOTAL Cash	93,673		418,546
TOTAL Assets and Deferred Outflows of Resources	93,673		418,546

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	80,290	H630	
TOTAL Due To Other Funds	80,290		0
TOTAL Liabilities	80,290		0
Fund Balance			
Committed Fund Balance		H913	
TOTAL Committed Fund Balance	0		0
Assigned Unappropriated Fund Balance	13,383	H915	418,546
TOTAL Assigned Fund Balance	13,383		418,546
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	13,383		418,546
TOTAL Liabilities, Deferred Inflows And Fund Balance	93,673		418,546

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid-Capital Projects		H3097	50,000
TOTAL State Aid	0		50,000
TOTAL Revenues	0		50,000
Interfund Transfers		H5031	390,198
TOTAL Interfund Transfers	0		390,198
TOTAL Other Sources	0		390,198
TOTAL Detail Revenues And Other Sources	0		440,198

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Buildings, Equip & Cap Outlay		H16202	21,766
TOTAL Buildings	0		21,766
TOTAL General Government Support	0		21,766
Sidewalks, Equip & Cap Outlay		H54102	13,269
TOTAL Sidewalks	0		13,269
TOTAL Transportation	0		13,269
TOTAL Expenditures	0		35,035
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	0		35,035

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,383	H8021	13,383
Restated Fund Balance - Beg of Year	13,383	H8022	13,383
ADD - REVENUES AND OTHER SOURCES			440,198
DEDUCT - EXPENDITURES AND OTHER USES			35,035
Fund Balance - End of Year	13,383	H8029	418,547

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	1,332,136	K101	1,372,376
Buildings	2,215,652	K102	2,215,652
Improvements Other Than Buildings	350,616	K103	412,728
Machinery And Equipment	2,392,972	K104	2,692,273
Infrastructure	7,800,976	K106	7,800,976
Net Pension Asset - Proportionate Share		K108	
TOTAL Fixed Assets (net)	14,092,352		14,494,005
TOTAL Assets and Deferred Outflows of Resources	14,092,352		14,494,005

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	14,092,352	K159	14,494,005
TOTAL Investments in Non-Current Government Assets	14,092,352		14,494,005
TOTAL Fund Balance	14,092,352		14,494,005
TOTAL	14,092,352		14,494,005

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

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	15,266	TA200	598
Cash In Time Deposits	1,020	TA201	
TOTAL Cash	16,286		598
TOTAL Assets and Deferred Outflows of Resources	16,286		598

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

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds		TA630	598
TOTAL Due To Other Funds	0		598
State Retirement	2,051	TA18	
Disability Insurance		TA19	
Group Insurance	12,143	TA20	
Guaranty & Bid Deposits	1,020	TA30	
Other Funds (specify)	1,072	TA85	
TOTAL Agency Liabilities	16,286		0
TOTAL Liabilities	16,286		598
TOTAL Liabilities, Deferred Inflows And Fund Balance	16,286		598

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

Balance Sheet

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

Balance Sheet

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

Results of Operation

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

Results of Operation

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

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	6,421,316	W129	6,055,540
TOTAL Provision To Be Made In Future Budgets	6,421,316		6,055,540
TOTAL Assets and Deferred Outflows of Resources	6,421,316		6,055,540

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	206,626	W638	206,626
Total OPEB Liability	2,404,504	W683	2,404,504
Compensated Absences	65,186	W687	79,410
TOTAL Other Liabilities	2,676,316		2,690,540
Bonds Payable	3,745,000	W628	3,365,000
TOTAL Bond And Long Term Liabilities	3,745,000		3,365,000
TOTAL Liabilities	6,421,316		6,055,540
TOTAL Liabilities	6,421,316		6,055,540

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

09/30/2020

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	\$3,745,000	\$380,000	\$0	\$0		\$3,365,000
2008	BOND N	Electric Portion - Consol			02/15/2008	05/31/2021	0.024%		\$723,000	\$30,000	\$15,000	\$0	\$0		\$15,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$3,775,000	\$395,000	\$0	\$0	\$0	\$3,380,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$3,775,000	\$395,000	\$0	\$0	\$0	\$3,380,000

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$1,331,896.00
Time Deposits	9Z2021	\$1,627,345.00
Total		\$2,959,741.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,555,395.59
Total		\$3,055,395.59
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$1,139,258.76
Market Value at Balance Sheet Date	9Z4502	\$1,139,258.76
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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0152	\$433,789	\$22,815	\$13,150	\$443,454
****-0160	\$278,566	\$0	\$23,778	\$254,788
****-6566	\$14,136	\$45,743	\$49,692	\$10,187
****-0194	\$2,454	\$0	\$1,856	\$598
****-8778	\$527,598	\$0	\$109,052	\$418,546
****-0186	\$81,281	\$0	\$6,350	\$74,931
****-0178	\$0	\$0	\$0	\$0
****-8083	\$1,652,766	\$0	\$1,029	\$1,651,737
	Total Adjusted Bank Balance			\$2,854,241
	Petty Cash			\$500.00
	Adjustments			\$.00
	Total Cash			\$2,854,741
	Total Cash Balance All Funds			\$2,854,741
	9ZCASH *			\$2,854,741
	9ZCASHB *			\$2,854,741
	* Must be equal			

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

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</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>No</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 2020

Total Full Time Employees:		19			
Total Part Time Employees:		3			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$200,949.00			
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$110,269.00			
90408	Worker's Compensation Insurance	\$60,869.00			
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$2,409.00			
90608	Hospital and Medical (Dental) Insurance	\$412,694.00			
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$98,319.00			
Total		\$885,509.00			
Computed Total From Financial Section (comparative purposes only)		\$885,509.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$20,565	8,547	gallons	
Diesel Fuel	\$25,344	12,977	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity	\$46,562		kilowatt-hours	
Coal			tons	
Propane			gallons	

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 05/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of 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 05/31/2020 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 Ave
Official Address

09/30/2020
Date of Certification

(585) 352-4771
Official Telephone Number

VILLAGE OF Spencerport
Financial Comments
For the Fiscal Year Ending 2020