

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 05/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (CM) MISCELLANEOUS SPECIAL REV
- (EE) ENTERPRISE UTILITY
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TC) CUSTODIAL
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	314,974	A200	407,590
Cash In Time Deposits	1,289,605	A201	903,313
Petty Cash	500	A210	500
TOTAL Cash	1,605,079		1,311,403
Investments In Securities		A450	
TOTAL Investments	0		0
Accounts Receivable	2,256	A380	948
TOTAL Other Receivables (net)	2,256		948
Due From Other Funds	598	A391	
TOTAL Due From Other Funds	598		0
Prepaid Expenses	2,050	A480	7,130
TOTAL Prepaid Expenses	2,050		7,130
Cash In Time Deposits Special Reserves		A231	1,319,668
Investments In Securities Special Reserves	927,395	A452	
TOTAL Restricted Assets	927,395		1,319,668
TOTAL Assets and Deferred Outflows of Resources	2,537,378		2,639,149

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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	29,125	A600	26,339
TOTAL Accounts Payable	29,125		26,339
Accrued Liabilities	21,980	A601	3,982
TOTAL Accrued Liabilities	21,980		3,982
Other Liabilities	1,627	A688	1,155
TOTAL Other Liabilities	1,627		1,155
TOTAL Liabilities	52,732		31,476
Fund Balance			
Not in Spendable Form	2,050	A806	7,130
TOTAL Nonspendable Fund Balance	2,050		7,130
Workers' Compensation Reserve		A814	
Retirement Contribution Reserve		A827	52,096
Insurance Reserve	89,101	A863	89,195
Capital Reserve	838,293	A878	1,178,377
TOTAL Restricted Fund Balance	927,394		1,319,668
Assigned Appropriated Fund Balance	544,146	A914	544,146
TOTAL Assigned Fund Balance	544,146		544,146
Unassigned Fund Balance	1,011,056	A917	736,729
TOTAL Unassigned Fund Balance	1,011,056		736,729
TOTAL Fund Balance	2,484,646		2,607,673
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,537,378		2,639,149

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	690,188	A1001	655,010
TOTAL Real Property Taxes	690,188		655,010
Other Payments In Lieu of Taxes		A1081	14,926
Interest & Penalties On Real Prop Taxes	3,216	A1090	1,683
TOTAL Real Property Tax Items	3,216		16,609
Non Prop Tax Dist By County	1,014,495	A1120	960,123
Franchises	49,678	A1170	48,753
TOTAL Non Property Tax Items	1,064,173		1,008,876
Treasurer Fees	1,100	A1230	1,780
Safety Inspection Fees		A1560	1,100
Public Works Charges	8,224	A1710	6,780
Zoning Fees	1,720	A2110	4,015
Planning Board Fees	8,488	A2115	6,192
Refuse & Garbage Charges	97,991	A2130	108,585
TOTAL Departmental Income	117,523		128,452
Interest And Earnings	23,369	A2401	2,168
Rental of Real Property	36,910	A2410	32,348
TOTAL Use of Money And Property	60,279		34,516
Licenses, Other	565	A2545	1,345
Permits, Other	6,927	A2590	8,116
TOTAL Licenses And Permits	7,492		9,461
Fines And Forfeited Bail	675	A2610	175
TOTAL Fines And Forfeitures	675		175
Sales of Scrap & Excess Materials	690	A2650	1,577
Sales of Refuse For Recycling	330	A2651	330
Sales of Equipment	114,893	A2665	71,722
TOTAL Sale of Property And Compensation For Loss	115,913		73,629
Refunds of Prior Year's Expenditures	21,998	A2701	
Gifts And Donations		A2705	
AIM Related Payments	29,005	A2750	29,005
TOTAL Miscellaneous Local Sources	51,003		29,005
Interfund Revenues	28,500	A2801	
TOTAL Interfund Revenues	28,500		0
St Aid, Mortgage Tax	29,771	A3005	41,981
St Aid - Other (specify)		A3089	96,439
Additional Description grant			
St Aid, Consolidated Highway Aid	74,507	A3501	70,768
TOTAL State Aid	104,278		209,188
TOTAL Revenues	2,243,240		2,164,921
Interfund Transfers		A5031	6,094
TOTAL Interfund Transfers	0		6,094
TOTAL Other Sources	0		6,094
TOTAL Detail Revenues And Other Sources	2,243,240		2,171,015

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	9,909	A10101	10,107
Legislative Board, Equip & Cap Outlay		A10102	
Legislative Board, Contr Expend	740	A10104	
TOTAL Legislative Board	10,649		10,107
Mayor, Pers Serv	4,407	A12101	4,495
Mayor, Contr Expend	2,156	A12104	1,405
TOTAL Mayor	6,563		5,900
Treasurer, Pers Serv	121,792	A13251	131,149
Treasurer, Equip & Cap Outlay		A13252	1,907
Treasurer, Contr Expend	34,920	A13254	42,373
TOTAL Treasurer	156,712		175,429
Law, Contr Expend	14,399	A14204	9,065
TOTAL Law	14,399		9,065
Engineer, Contr Expend	3,708	A14404	850
TOTAL Engineer	3,708		850
Public Works Admin, Pers Serv	85,089	A14901	90,191
Public Works Admin, Contr Expend	6,154	A14904	5,582
TOTAL Public Works Admin	91,243		95,773
Operation of Plant Pers Serv		A16201	436
Operation of Plant Equip & Cap Outlay	1,271	A16202	
Operation of Plant Contr Expend	24,169	A16204	38,927
TOTAL Operation of Plant Contr Expend	25,440		39,363
Central Garage Pers Serv	3,431	A16401	984
Central Garage Contr Expend	18,609	A16404	21,714
TOTAL Central Garage Contr Expend	22,040		22,698
Central Comm System Contr Expend	23,038	A16504	16,422
TOTAL Central Comm System Contr Expend	23,038		16,422
Central Data Process & Cap Outlay	3,584	A16802	3,521
Central Data Process, Contr Expend	9,483	A16804	18,851
TOTAL Central Data Process	13,067		22,372
Unallocated Insurance, Contr Expend	23,497	A19104	14,561
TOTAL Unallocated Insurance	23,497		14,561
Municipal Assn Dues, Contr Expend	2,050	A19204	2,050
TOTAL Municipal Assn Dues	2,050		2,050
Purchase of Land/Right of Way, Contract Exp	40,240	A19404	50,500
TOTAL Purchase of Land/Right of Way	40,240		50,500
Taxes & Assess On Munic Prop, Contr Expend	1,772	A19504	708
TOTAL Taxes & Assess On Munic Prop	1,772		708
Other General Govt Support, Personal Serv	89,771	A19891	99,355
TOTAL Other General Govt Support	89,771		99,355
TOTAL General Government Support	524,189		565,153
Safety Inspection, Pers Serv	13,873	A36201	20,321
Safety Inspection, Contr Expend	40,680	A36204	39,680
TOTAL Safety Inspection	54,553		60,001
TOTAL Public Safety	54,553		60,001

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Public Health, Contr Expend		A40104	
TOTAL Public Health	0		0
TOTAL Health	0		0
Maint of Streets, Pers Serv	69,784	A51101	114,315
Maint of Streets, Equip & Cap Outlay	110,581	A51102	77,817
Maint of Streets, Contr Expend	35,658	A51104	43,139
TOTAL Maint of Streets	216,023		235,271
Perm Improve Highway, Equip & Cap Outlay	74,507	A51122	70,769
TOTAL Perm Improve Highway	74,507		70,769
Snow Removal, Pers Serv	64,429	A51421	60,612
Snow Removal, Equip & Cap Outlay	4,274	A51422	
Snow Removal, Contr Expend	35,013	A51424	20,958
TOTAL Snow Removal	103,716		81,570
Street Lighting, Contr Expend	24,888	A51824	25,564
TOTAL Street Lighting	24,888		25,564
Sidewalks, Pers Serv		A54101	
Sidewalks, Equip & Cap Outlay		A54102	7,098
Sidewalks, Contr Expend	3,970	A54104	4,986
TOTAL Sidewalks	3,970		12,084
Off-Street Parking, Contr Expend	8,934	A56504	3,451
TOTAL Off-Street Parking	8,934		3,451
TOTAL Transportation	432,038		428,709
Publicity, Contr Expend	900	A64104	1,800
TOTAL Publicity	900		1,800
TOTAL Economic Assistance And Opportunity	900		1,800
Parks, Pers Serv	34,930	A71101	29,260
Parks, Equip & Cap Outlay	118,712	A71102	32,558
Parks, Contr Expend	21,746	A71104	27,263
TOTAL Parks	175,388		89,081
Historical Property, Contr Expend	5,346	A75204	3,337
TOTAL Historical Property	5,346		3,337
Celebrations, Pers Serv	4,128	A75501	7,106
Celebrations, Contr Expend	9,194	A75504	572
TOTAL Celebrations	13,322		7,678
TOTAL Culture And Recreation	194,056		100,096
Zoning, Pers Serv	2,574	A80101	3,969
Zoning, Contr Expend	1,603	A80104	2,780
TOTAL Zoning	4,177		6,749
Planning, Pers Serv	2,065	A80201	1,646
Planning, Contr Expend	8,889	A80204	4,281
TOTAL Planning	10,954		5,927
Refuse & Garbage, Pers Serv	108,544	A81601	114,009
Refuse & Garbage, Equip & Cap Outlay		A81602	1,425
Refuse & Garbage, Contr Expend	92,317	A81604	104,904
TOTAL Refuse & Garbage	200,861		220,338

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Landfill Clos-Post Clos,pers Serv	39,415	A81611	32,942
Landfill Clos-Post Clos,equip&cap		A81612	9,780
Landfill Clos-Post Clos,contr Exp	11,469	A81614	12,789
TOTAL Landfill Clos-Post Clos	50,884		55,511
Street Cleaning, Pers Serv	22,905	A81701	28,245
Street Cleaning, Contr Expend	4,088	A81704	5,477
TOTAL Street Cleaning	26,993		33,722
Drainage, Pers Serv	27,722	A85401	8,415
Drainage, Contr Expend	16,287	A85404	15,183
TOTAL Drainage	44,009		23,598
Shade Tree, Pers Serv	194	A85601	1,720
Shade Tree, Contr Expend	77,344	A85604	36,488
TOTAL Shade Tree	77,538		38,208
TOTAL Home And Community Services	415,416		384,053
State Retirement System	95,049	A90108	99,390
Social Security, Employer Cont	52,116	A90308	53,104
Worker's Compensation, Empl Bnfts	28,601	A90408	8,729
Disability Insurance, Empl Bnfts	1,157	A90558	1,911
Hospital & Medical (dental) Ins, Empl Bnft	199,037	A90608	207,484
Other Employee Benefits (spec)	1,228	A90898	881
TOTAL Employee Benefits	377,188		371,499
TOTAL Expenditures	1,998,340		1,911,311
Transfers, Capital Projects Fund	345,510	A99509	86,677
TOTAL Operating Transfers	345,510		86,677
TOTAL Other Uses	345,510		86,677
TOTAL Detail Expenditures And Other Uses	2,343,850		1,997,988

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,585,256	A8021	2,484,646
Prior Period Adj -Decrease In Fund Balance		A8015	50,000
Restated Fund Balance - Beg of Year	2,585,256	A8022	2,434,646
ADD - REVENUES AND OTHER SOURCES	2,243,240		2,171,015
DEDUCT - EXPENDITURES AND OTHER USES	2,343,850		1,997,988
Fund Balance - End of Year	2,484,646	A8029	2,607,673

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	652,646	A1049N	654,620
Est Rev - Real Property Tax Items	18,213	A1099N	18,326
Est Rev - Non Property Tax Items	1,049,000	A1199N	999,000
Est Rev - Departmental Income	122,966	A1299N	110,425
Est Rev - Use of Money And Property	47,197	A2499N	32,200
Est Rev - Licenses And Permits	8,500	A2599N	8,500
Est Rev - Fines And Forfeitures	800	A2649N	800
Est Rev - Sale of Prop And Comp For Loss	69,200	A2699N	36,500
Est Rev - Miscellaneous Local Sources	3,050	A2799N	3,050
Est Rev - State Aid	124,217	A3099N	132,254
TOTAL Estimated Revenues	2,095,789		1,995,675
Appropriated Reserve & Restricted Fund Bal	155,694	A511N	318,785
Appropriated Fund Balance	544,146	A599N	419,944
TOTAL Estimated Other Sources	699,840		738,729
TOTAL Estimated Revenues And Other Sources	2,795,629		2,734,404

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	572,373	A1999N	559,764
App - Public Safety	61,242	A3999N	64,758
App - Health	1,500	A4999N	1,500
App - Transportation	621,298	A5999N	820,874
App - Economic Assistance And Opportunity	1,000	A6999N	1,000
App - Culture And Recreation	225,834	A7999N	201,548
App - Home And Community Services	651,193	A8999N	658,990
App - Employee Benefits	409,489	A9199N	425,970
App - Debt Service	0	A9899N	0
TOTAL Appropriations	2,543,929		2,734,404
Other Budgetary Purposes	251,700	A962N	
TOTAL Other Uses	251,700		0
TOTAL Appropriations And Other Uses	2,795,629		2,734,404

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	18,396	CM201	19,688
TOTAL Cash	18,396		19,688
TOTAL Assets and Deferred Outflows of Resources	18,396		19,688

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	18,396	CM915	19,688
TOTAL Assigned Fund Balance	18,396		19,688
TOTAL Fund Balance	18,396		19,688
TOTAL Liabilities, Deferred Inflows And Fund Balance	18,396		19,688

VILLAGE OF Spencerport
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	555	CM2401	6
TOTAL Use of Money And Property	555		6
Gifts And Donations	2,500	CM2705	1,277
TOTAL Miscellaneous Local Sources	2,500		1,277
TOTAL Revenues	3,055		1,283
TOTAL Detail Revenues And Other Sources	3,055		1,283

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Culture And Recreation-Contr Expend	27,000	CM79894	
TOTAL Other Culture And Recreation-Contr Expend	27,000		0
TOTAL Culture And Recreation	27,000		0
TOTAL Expenditures	27,000		0
TOTAL Detail Expenditures And Other Uses	27,000		0

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	42,342	CM8021	18,397
Restated Fund Balance - Beg of Year	42,342	CM8022	18,397
ADD - REVENUES AND OTHER SOURCES	3,055		1,283
DEDUCT - EXPENDITURES AND OTHER USES	27,000		
Fund Balance - End of Year	18,397	CM8029	19,678

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2020	EdpCode	2021
Assets			
Cash	467,761	EE200	595,432
TOTAL Cash	467,761		595,432
Investments In Securities	19,677	EE450	
TOTAL Investments	19,677		0
Accounts Receivable	528,291	EE380	411,171
Allowance For Receivables (credit)	-5,500	EE389	-15,000
TOTAL Other Receivables (net)	522,791		396,171
Inventory Of Materials And Supplies	234,793	EE445	226,990
TOTAL Inventories	234,793		226,990
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	545,195	EE102	549,976
Improvements Other Than Buildings	9,913,473	EE103	10,217,622
Machinery And Equipment	1,205,805	EE104	1,291,083
Construction Work In Progress	17,000	EE105	
Accum Deprec, Buildings	-181,193	EE112	-193,216
Accum Depr, Imp Other Than Bld	-6,559,304	EE113	-6,894,839
Accum Depr, Machinery & Equip	-910,556	EE114	-955,799
TOTAL Fixed Assets (net)	4,036,986		4,021,393
Deferred Outflow of Resources	12,792	EE495	
Deferred Outflows of Resources - Pensions	326,179	EE496	418,195
TOTAL Deferred Outflows of Resources	338,971		418,195
TOTAL Assets and Deferred Outflows of Resources	5,621,065		5,658,267

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	277,677	EE600	177,240
TOTAL Accounts Payable	277,677		177,240
Accrued Liabilities	61,593	EE601	42,000
TOTAL Accrued Liabilities	61,593		42,000
Customers' Deposits	99,036	EE615	105,475
TOTAL Other Deposits	99,036		105,475
Net Pension Liability -Proportionate Share	543,072	EE638	2,078
Total OPEB Liability	1,705,760	EE683	1,903,888
TOTAL Other Liabilities	2,248,832		1,905,966
Bonds Payable	15,000	EE628	
TOTAL Bond And Long Term Liabilities	15,000		0
TOTAL Liabilities	2,702,138		2,230,681
Deferred Inflows of Resources			
Deferred Inflow of Resources		EE691	
Deferred Inflows of Resources - Pensions	153,734	EE697	909,897
TOTAL Deferred Inflows of Resources	153,734		909,897
TOTAL Deferred Inflows of Resources	153,734		909,897
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	4,021,986	EE920	4,021,393
Net Assets-Restricted For Capital Projects	86	EE921	86
Net Assets-Unrestricted (deficit)	-1,256,879	EE924	-1,503,790
TOTAL Net Position	2,765,193		2,517,68
TOTAL Fund Balance	2,765,193		2,517,689
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,621,065		5,658,267

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sale of Electric Power	3,108,134	EE2150	3,319,079
Interfund Revenues	44,321	EE2801	46,042
TOTAL Charges For Services Within Locality	3,152,455		3,365,121
Interest And Earnings	222	EE2401	42
TOTAL Use of Money And Property	222		42
Gifts And Donations	168,646	EE2705	188,834
TOTAL Other	168,646		188,834
TOTAL Revenues	3,321,323		3,553,997
TOTAL Operating Revenue	3,321,323		3,553,997

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2020	EdpCode	2021
Expenses			
Electric And Power, Pers Serv	527,503	EE84101	478,262
TOTAL Electric And Power	527,503		478,262
TOTAL Personal Services	527,503		478,262
Taxes & Assess On Munic Prop, Contr Expend	39,161	EE19504	38,723
TOTAL Taxes & Assess On Munic Prop	39,161		38,723
Prov For Uncoll Accts Rec, Contr Expend	5,564	EE19884	23,109
TOTAL Prov For Uncoll Accts Rec	5,564		23,109
Depreciation	381,028	EE19944	390,748
TOTAL Depreciation	381,028		390,748
Electric And Power, Contr Expend	2,065,542	EE84104	2,048,045
TOTAL Electric And Power	2,065,542		2,048,045
TOTAL Contractual Expenses	2,491,295		2,500,625
Electric And Power, Empl Bnfts	429,590	EE84108	297,147
TOTAL Electric And Power	429,590		297,147
TOTAL Employee Benefits	429,590		297,147
Debt Interest, Serial Bonds	1,076	EE97107	544
Other Debt, Interest	1,049	EE97897	1,085
TOTAL Interest Expense	2,125		1,629
TOTAL Expenses	3,450,513		3,277,663
TOTAL Operating Expenses	3,450,513		3,277,663

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Net Position - Beginning of Year	2,894,383	EE8021	2,765,193
Prior Period Adj -Decrease In Net Position		EE8015	523,838
Restated Net Position - Beg of Year	2,894,383	EE8022	2,241,355
ADD - REVENUES AND OTHER SOURCES	3,321,323		3,553,997
DEDUCT - EXPENDITURES AND OTHER USES	3,450,513		3,277,663
Net Position - End of Year	2,765,193	EE8029	2,517,689

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2020	EdpCode	2021
Cash Rec'd From Providing Svcs	3,147,214	EE7111	
Cash Payments Contr Exp	-2,150,418	EE7112	
Cash Payments Pers Svcs & Bnfts	-860,908	EE7113	
TOTAL Cash Flows From Operating Activities	135,888		0
Principal Payments Debt (capital)	-26,157	EE7132	
Interest Expense (capital)	-2,125	EE7133	
Capital Contributed By Developers	168,646	EE7134	
Payments To Contractors	-371,405	EE7136	
TOTAL Cash Flows From Capital And Related Financing Activities	-231,041		0
Purchase of Investments		EE7151	
Interest Income	222	EE7153	
TOTAL Cash Flows From Investing Activities	222		0
Net Inc(dec) In Cash&cash Equiv	-94,931	EE7161	
	-94,931		0
Operating Income (loss)	-295,723	EE7181	
Depreciation	381,028	EE7182	
Inc/dec In Assets-Other Than Cash	-280,696	EE7183	
Inc/dec In Liabilities Other Than Cash	464,304	EE7184	
Other Reconciling Items	-133,025	EE7185	
TOTAL Reconciliation of Operating Income To Cash	135,888		0

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	74,931	G200	81,934
Cash In Time Deposits	319,344	G201	321,116
TOTAL Cash	394,275		403,050
Investments In Securities		G450	
TOTAL Investments	0		0
Sewer Rents Receivable		G360	
TOTAL Other Receivables (net)	0		0
Due From Other Funds		G391	
TOTAL Due From Other Funds	0		0
Prepaid Expenses		G480	1,693
TOTAL Prepaid Expenses	0		1,693
Cash In Time Deposits Special Reserves		G231	346,140
Investments In Securities Special Reserves	297,186	G452	
TOTAL Restricted Assets	297,186		346,140
TOTAL Assets and Deferred Outflows of Resources	691,461		750,883

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	19,615	G600	630
TOTAL Accounts Payable	19,615		630
Accrued Liabilities	5,331	G601	469
TOTAL Accrued Liabilities	5,331		469
TOTAL Liabilities	24,946		1,099
Fund Balance			
Retirement Contribution Reserve		G827	24,324
Insurance Reserve	4,838	G863	4,843
Capital Reserve	292,347	G878	316,973
TOTAL Restricted Fund Balance	297,185		346,140
Assigned Appropriated Fund Balance	58,613	G914	38,552
Assigned Unappropriated Fund Balance	310,717	G915	365,092
TOTAL Assigned Fund Balance	369,330		403,644
TOTAL Fund Balance	666,515		749,784
TOTAL Liabilities, Deferred Inflows And Fund Balance	691,461		750,883

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sewer Rents	497,817	G2120	498,900
Sewer Charges		G2122	21,922
Interest & Penalties On Sewer Accts	3,734	G2128	1,442
TOTAL Departmental Income	501,551		522,264
Sewer Serv Other Govts	326,875	G2374	351,146
TOTAL Intergovernmental Charges	326,875		351,146
Interest And Earnings	10,103	G2401	726
TOTAL Use of Money And Property	10,103		726
Sales of Scrap & Excess Materials	228	G2650	
Sales of Equipment	49,404	G2665	31,218
TOTAL Sale of Property And Compensation For Loss	49,632		31,218
Refunds of Prior Year's Expenditures	4,837	G2701	
TOTAL Miscellaneous Local Sources	4,837		0
TOTAL Revenues	892,998		905,354
Interfund Transfers		G5031	7,346
TOTAL Interfund Transfers	0		7,346
TOTAL Other Sources	0		7,346
TOTAL Detail Revenues And Other Sources	892,998		912,700

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Unallocated Insurance, Contr Expend	5,166	G19104	4,359
TOTAL Unallocated Insurance	5,166		4,359
Taxes & Assess On Munic Prop, Contr Expend	962	G19504	1,554
TOTAL Taxes & Assess On Munic Prop	962		1,554
Other General Govt Support, Personal Serv	11,632	G19891	13,365
Other General Govt Support, Contract Exp	9,362	G19894	8,412
TOTAL Other General Govt Support	20,994		21,777
TOTAL General Government Support	27,122		27,690
Sewer Administration, Pers Serv	45,992	G81101	48,645
Sewer Administration, Equip & Cap Outlay	279	G81102	1,734
Sewer Administration, Contr Expend	6,780	G81104	9,992
TOTAL Sewer Administration	53,051		60,371
Sanitary Sewers, Pers Serv	102,890	G81201	85,053
Sanitary Sewers, Equip & Cap Outlay	404,376	G81202	62,850
Sanitary Sewers, Contr Expend	57,486	G81204	52,496
TOTAL Sanitary Sewers	564,752		200,399
TOTAL Home And Community Services	617,803		260,770
State Retirement, Empl Bnfts	20,898	G90108	20,706
Social Security , Empl Bnfts	11,798	G90308	12,397
Worker's Compensation, Empl Bnfts	5,958	G90408	1,405
Disability Insurance, Empl Bnfts	241	G90558	433
Hospital & Medical (dental) Ins, Empl Bnft	39,811	G90608	44,186
Other Employee Benefits (spec)	25	G90898	
TOTAL Employee Benefits	78,731		79,127
Debt Principal, Serial Bonds	380,000	G97106	390,000
TOTAL Debt Principal	380,000		390,000
Debt Interest, Serial Bonds	79,956	G97107	71,843
TOTAL Debt Interest	79,956		71,843
TOTAL Expenditures	1,183,612		829,430
Transfers, Capital Projects Fund	44,688	G99509	
TOTAL Operating Transfers	44,688		0
TOTAL Other Uses	44,688		0
TOTAL Detail Expenditures And Other Uses	1,228,300		829,430

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,001,817	G8021	666,515
Restated Fund Balance - Beg of Year	1,001,817	G8022	666,515
ADD - REVENUES AND OTHER SOURCES	892,998		912,700
DEDUCT - EXPENDITURES AND OTHER USES	1,228,300		829,430
Fund Balance - End of Year	666,515	G8029	749,785

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	508,254	G1299N	498,255
Est Rev - Intergovernmental Charges	351,147	G2399N	330,471
Est Rev - Use of Money And Property	6,403	G2499N	845
Est Rev - Sale of Prop And Comp For Loss	24,300	G2699N	9,000
TOTAL Estimated Revenues	890,104		838,571
Appropriated Reserve & Restricted Fund Bal	21,014	G511N	57,768
Appropriated Fund Balance	58,613	G599N	66,561
TOTAL Estimated Other Sources	79,627		124,329
TOTAL Estimated Revenues And Other Sources	969,731		962,900

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	23,464	G1999N	24,443
App - Home And Community Services	312,557	G8999N	370,087
App - Employee Benefits	94,155	G9199N	97,417
App - Debt Service	470,255	G9899N	470,953
TOTAL Appropriations	900,431		962,900
Other Budgetary Purposes	69,300	G962N	
TOTAL Other Uses	69,300		0
TOTAL Appropriations And Other Uses	969,731		962,900

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	418,546	H200	
TOTAL Cash	418,546		0
TOTAL Assets and Deferred Outflows of Resources	418,546		0

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Committed Fund Balance		H913	
TOTAL Committed Fund Balance	0		0
Assigned Unappropriated Fund Balance	418,546	H915	
TOTAL Assigned Fund Balance	418,546		0
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	418,546		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	418,546		0

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
St Aid-Capital Projects	50,000	H3097	
TOTAL State Aid	50,000		0
TOTAL Revenues	50,000		0
Interfund Transfers	390,198	H5031	73,237
TOTAL Interfund Transfers	390,198		73,237
TOTAL Other Sources	390,198		73,237
TOTAL Detail Revenues And Other Sources	440,198		73,237

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Buildings, Equip & Cap Outlay	21,766	H16202	
TOTAL Buildings	21,766		0
TOTAL General Government Support	21,766		0
Maint of Streets, Equip & Cap Outlay		H51102	114,414
TOTAL Maint of Streets	0		114,414
Sidewalks, Equip & Cap Outlay	13,269	H54102	169,269
TOTAL Sidewalks	13,269		169,269
TOTAL Transportation	13,269		283,683
Parks, Equip & Cap Outlay		H71102	14,482
TOTAL Parks	0		14,482
TOTAL Culture And Recreation	0		14,482
Refuse & Garbage, Equip & Cap Outlay		H81602	193,619
TOTAL Refuse & Garbage	0		193,619
TOTAL Home And Community Services	0		193,619
TOTAL Expenditures	35,035		491,784
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	35,035		491,784

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,383	H8021	418,547
Restated Fund Balance - Beg of Year	13,383	H8022	418,547
ADD - REVENUES AND OTHER SOURCES	440,198		73,237
DEDUCT - EXPENDITURES AND OTHER USES	35,035		491,784
Fund Balance - End of Year	418,547	H8029	

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	1,372,376	K101	1,372,376
Buildings	2,215,652	K102	2,215,652
Improvements Other Than Buildings	412,728	K103	412,728
Machinery And Equipment	2,692,273	K104	2,623,893
Infrastructure	7,800,976	K106	7,800,976
TOTAL Fixed Assets (net)	14,494,005		14,425,625
TOTAL Assets and Deferred Outflows of Resources	14,494,005		14,425,625

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	14,494,005	K159	14,425,625
TOTAL Investments in Non-Current Government Assets	14,494,005		14,425,625
TOTAL Fund Balance	14,494,005		14,425,625
TOTAL	14,494,005		14,425,625

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	598	TA200	
TOTAL Cash	598		0
TOTAL Assets and Deferred Outflows of Resources	598		0

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds	598	TA630	
TOTAL Due To Other Funds	598		0
TOTAL Liabilities	598		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	598		0

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TC200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
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 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	6,598,871	W129	5,660,049
TOTAL Provision To Be Made In Future Budgets	6,598,871		5,660,049
TOTAL Assets and Deferred Outflows of Resources	6,598,871		5,660,049

VILLAGE OF Spencerport
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	749,957	W638	2,869
Total OPEB Liability	2,404,504	W683	2,607,696
Compensated Absences	79,410	W687	74,484
TOTAL Other Liabilities	3,233,871		2,685,049
Bonds Payable	3,365,000	W628	2,975,000
TOTAL Bond And Long Term Liabilities	3,365,000		2,975,000
TOTAL Liabilities	6,598,871		5,660,049
TOTAL Liabilities	6,598,871		5,660,049

VILLAGE OF Spencerport
Statement of Debt
For the Fiscal Year Ending 2021

10/12/2021

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	\$3,365,000	\$390,000	\$0	\$0		\$2,975,000
2008	BOND N	Electric Portion - Consol			02/15/2008	05/31/2021	0.024%		\$723,000	\$15,000	\$15,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year															
									\$0	\$3,380,000	\$405,000	\$0	\$0	\$0	\$2,975,000

VILLAGE OF Spencerport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$1,476,299.00
Time Deposits	9Z2021	\$1,729,521.00
Total		\$3,206,320.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,474,773.00
Total		\$4,224,773.00
INVESTMENTS:		
- 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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0160	\$427,728	\$18	\$32,529	\$395,217
****-0152	\$575,456	\$3,704	\$27,754	\$551,406
****-0186	\$87,917	\$0	\$5,983	\$81,934
****-0194	\$1,155	\$0	\$0	\$1,155
****-0178	\$0	\$0	\$0	\$0
****-8778	\$0	\$0	\$0	\$0
****-6566	\$108,305	\$0	\$97,087	\$11,218
****-8083	\$1,345,574	\$0	\$0	\$1,345,574
****-5930	\$0	\$0	\$0	\$0
*-8506	\$1,608,463	\$0	\$0	\$1,608,463
Total Adjusted Bank Balance				\$3,994,967
Petty Cash				\$500.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$3,995,467
Total Cash Balance All Funds			9ZCASHB *	\$3,995,467
* Must be equal				

VILLAGE OF Spencerport
Local Government Questionnaire
For the Fiscal Year Ending 2021

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	No
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
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?	No
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

VILLAGE OF Spencerport
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		18			
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	\$165,593.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$113,173.00			
90408	Worker's Compensation Insurance	\$17,330.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$4,165.00			
90608	Hospital and Medical (Dental) Insurance	\$445,131.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$2,381.00			
Total		\$747,773.00			
Computed Total From Financial Section (comparative purposes only)		\$747,773.00			

VILLAGE OF Spencerport
Energy Costs and Consumption
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$14,198		gallons	
Diesel Fuel	\$21,860		gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			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 05/31/2021, 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 05/31/2021 and filed by means of electronic data transmission.

Name of Report Preparer if different
than Chief Fiscal Officer

(585) 352-4771
Telephone Number

10/12/2021
Date of Certification

Danielle Kruger
Name

Treasurer
Title

27 West Ave
Official Address

(585) 352-4771
Official Telephone Number

VILLAGE OF Spencerport
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Adjustment Reason

Account Code A8015 state revised AUD and did not do entry

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8015 GASB 75 - no 2020 report - prior year effect