

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Brockport
County of Monroe
For the Fiscal Year Ended 05/31/2009

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 within sixty days after the close of the fiscal year of such Municipal Corporation *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

VILLAGE OF Brockport

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2008 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2009:

- (A) GENERAL
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2008 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.

Raymond F. Wager, CPA, P.C.
Certified Public Accountants

Shareholders:

Raymond F. Wager, CPA
Thomas J. Lauffer, CPA
Thomas C. Zuber, CPA

Members of
American Institute of
Certified Public Accountants
and
New York State Society of
Certified Public Accountants

To the Board Members
The Village of Brockport
Brockport, New York 14420

We have compiled the Annual Financial Report Update Document of the Village of Brockport as of May 31, 2009, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial report and, accordingly, do not express an opinion or any other form of assurance on them.

We, however, have audited the Village's basic financial statements in accordance with auditing standards generally accepted in the United States of America as of May 31, 2009 and have issued our report under separate cover.



August 19, 2009

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	-45,363	A200	-36,509
Cash In Time Deposits	455,955	A201	296,766
Petty Cash	190	A210	190
TOTAL Cash	410,782		260,447
Tax Sale Certificates	19,144	A320	9,341
TOTAL Taxes Receivable (net)	19,144		9,341
Accounts Receivable	36,171	A380	62,063
TOTAL Other Receivables (net)	36,171		62,063
Due From Other Funds	12,110	A391	
TOTAL Due From Other Funds	12,110		0
Due From Other Governments	354,541	A440	228,868
TOTAL Due From Other Governments	354,541		228,868
Cash In Time Deposits, Spec Res	393,082	A231	104,362
TOTAL Restricted Assets	393,082		104,362
TOTAL Assets	1,225,830		665,081

VILLAGE OF Brockport
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(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable	55,137	A600	39,453
TOTAL Accounts Payable	55,137		39,453
Accrued Liabilities	38,028	A601	46,111
TOTAL Accrued Liabilities	38,028		46,111
Other Liabilities	6,869	A688	5,300
TOTAL Other Liabilities	6,869		5,300
Due To Other Funds	1,774	A630	8,894
TOTAL Due To Other Funds	1,774		8,894
Due To Other Governments	57,336	A631	
Due To Employees' Retirement System		A637	37,143
TOTAL Due To Other Governments	57,336		37,143
TOTAL Liabilities	159,144		136,901
Miscellaneous Reserve (specify)	393,082	A889	361,050
TOTAL Special Reserves	393,082		361,050
Unreserved Fund Balance Appropriated		A910	20,000
TOTAL Unreserved Fund Balance - Appropriated	0		20,000
Unreserved Fund Balance Unappropriated	673,574	A911	147,130
TOTAL Unreserved Fund Balance - Unappropriated	673,574		147,130
TOTAL Fund Equity	1,066,656		528,180
TOTAL Liabilities And Fund Equity	1,225,800		665,081

VILLAGE OF Brockport
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For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Real Property Taxes	1,753,761	A1001	1,882,678
TOTAL Real Property Taxes	1,753,761		1,882,678
Other Payments In Lieu of Taxes	57,637	A1081	3,115
Interest & Penalties On Real Prop Taxes	10,465	A1090	9,263
TOTAL Real Property Tax Items	68,102		12,378
Non Prop Tax Dist By County	1,403,118	A1120	1,393,663
Utilities Gross Receipts Tax	108,472	A1130	89,541
Franchises	68,920	A1170	72,491
TOTAL Non Property Tax Items	1,580,510		1,555,695
Treasurer Fees	739	A1230	982
Police Fees	1,700	A1520	2,375
Safety Inspection Fees	18,505	A1560	23,712
Other Public Safety Departmental Income		A1589	
Ambulance Charges	488,447	A1640	459,368
Public Works Charges	3,242	A1710	176
Other Transportation Departmental Income		A1789	5,011
Other Culture & Recreation Income	5,197	A2089	816
Zoning Fees	1,000	A2110	975
Planning Board Fees	815	A2115	1,000
Sewer Charges	2,170	A2122	8,210
TOTAL Departmental Income	521,815		502,625
Public Safety Services For Other Govts	112,700	A2260	110,000
Fire Protection Services Other Govts	683,997	A2262	545,724
Misc Revenue, Other Govts	5,000	A2389	11,500
TOTAL Intergovernmental Charges	801,697		667,224
Interest And Earnings	49,123	A2401	7,628
Rental of Real Property		A2410	
Commissions	169	A2450	100
TOTAL Use of Money And Property	49,292		7,728
Licenses, Other	50	A2545	500
Permits, Other	6,200	A2590	4,625
TOTAL Licenses And Permits	6,250		5,125
Fines And Forfeited Bail	51,297	A2610	38,153
TOTAL Fines And Forfeitures	51,297		38,153
Sales of Scrap & Excess Materials	4,343	A2650	2,277
Sales of Real Property		A2660	
Sales of Equipment	27,981	A2665	17,813
Insurance Recoveries	2,336	A2680	28,707
Other Compensation For Loss	7,431	A2690	4,778
TOTAL Sale of Property And Compensation For Loss	42,091		53,575
Refunds of Prior Year's Expenditures	13,351	A2701	8,010
Gifts And Donations	1,797	A2705	1,641
Unclassified (specify)	16,625	A2770	28,525
TOTAL Miscellaneous Local Sources	31,773		38,176
St Aid, Revenue Sharing	113,954	A3001	

VILLAGE OF Brockport
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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
St Aid, Mortgage Tax	28,445	A3005	33,975
St Aid - Other (specify)	18,720	A3089	225,083
St Aid, Other Public Safety		A3389	67,947
St Aid, Consolidated Highway Aid	69,000	A3501	
TOTAL State Aid	230,119		327,005
TOTAL Revenues	5,136,707		5,090,362
Interfund Transfers	392,863	A5031	30,210
TOTAL Interfund Transfers	392,863		30,210
TOTAL Other Sources	392,863		30,210
TOTAL Detail Revenues And Other Sources	5,529,570		5,120,572

VILLAGE OF Brockport
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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Legislative Board, Pers Serv	18,363	A10101	15,111
Legislative Board, Contr Expend		A10104	
TOTAL Legislative Board	18,363		15,111
Mayor, Pers Serv	11,014	A12101	11,014
Mayor, Contr Expend	927	A12104	931
TOTAL Mayor	11,941		11,945
Municipal Exec, Pers Serv	30,577	A12301	14,956
Municipal Exec, Contr Expend	2,536	A12304	268
TOTAL Municipal Exec	33,113		15,224
Auditor, Contr Expend	6,475	A13204	6,900
TOTAL Auditor	6,475		6,900
Treasurer, Pers Serv	68,265	A13251	75,828
Treasurer, Equip & Cap Outlay	492	A13252	2,236
Treasurer, Contr Expend	48,994	A13254	55,287
TOTAL Treasurer	117,751		133,351
Assessment, Contr Expend		A13554	448
TOTAL Assessment	0		448
Law, Contr Expend	71,881	A14204	73,691
TOTAL Law	71,881		73,691
Engineer, Contr Expend	222	A14404	1,869
TOTAL Engineer	222		1,869
Elections, Contr Expend		A14504	625
TOTAL Elections	0		625
Public Works Admin, Pers Serv	84,853	A14901	110,301
Public Works Admin, Contr Expend	910	A14904	3,695
TOTAL Public Works Admin	85,763		113,996
Buildings, Pers Serv	23,249	A16201	25,534
Buildings, Equip & Cap Outlay		A16202	6,303
Buildings, Contr Expend	61,998	A16204	48,735
TOTAL Buildings	85,247		80,572
Central Garage, Pers Serv	50,871	A16401	48,357
Central Garage, Contr Expend	33,830	A16404	21,506
TOTAL Central Garage	84,701		69,863
Central Comm System, Pers Serv	125,411	A16501	120,568
Central Comm System, Contr Expend	10,170	A16504	4,485
TOTAL Central Comm System	135,581		125,053
Unallocated Insurance, Contr Expend	65,718	A19104	57,821
TOTAL Unallocated Insurance	65,718		57,821
Municipal Assn Dues, Contr Expend	3,530	A19204	4,436
TOTAL Municipal Assn Dues	3,530		4,436
Judgements And Claims, Contr Expend		A19304	4,000
TOTAL Judgements And Claims	0		4,000
Taxes & Assess On Munic Prop, Contr Expend	1,395	A19504	1,593
TOTAL Taxes & Assess On Munic Prop	1,395		1,593
TOTAL General Government Support	721,681		716,498

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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Police, Pers Serv	1,147,721	A31201	1,248,866
Police, Equip & Cap Outlay	13,301	A31202	6,299
Police, Contr Expend	83,691	A31204	88,446
TOTAL Police	1,244,713		1,343,611
Traffic Control, Contr Expen	12,419	A33104	7,451
TOTAL Traffic Control	12,419		7,451
Fire, Equip & Cap Outlay	-6,855	A34102	2,843
Fire, Contr Expend	566,397	A34104	568,421
TOTAL Fire	559,542		571,264
Control of Animals, Contr Expend	25	A35104	
TOTAL Control of Animals	25		0
Safety Inspection, Pers Serv	65,076	A36201	76,394
Safety Inspection, Equip & Cap Outlay		A36202	900
Safety Inspection, Contr Expend	6,590	A36204	6,364
TOTAL Safety Inspection	71,666		83,658
TOTAL Public Safety	1,888,365		2,005,984
Ambulance, Pers Serv	120,054	A45401	130,748
Ambulance, Equip & Cap Outlay	17,537	A45402	36,938
Ambulance, Contr Expend	192,743	A45404	227,131
TOTAL Ambulance	330,334		394,817
TOTAL Health	330,334		394,817
Maint of Streets, Pers Serv	267,397	A51101	231,522
Maint of Streets, Contr Expend	156,108	A51104	179,824
TOTAL Maint of Streets	423,505		411,346
Snow Removal, Pers Serv	37,887	A51421	44,930
Snow Removal, Contr Expend	37,427	A51424	33,201
TOTAL Snow Removal	75,314		78,131
Street Lighting, Contr Expend	85,842	A51824	77,790
TOTAL Street Lighting	85,842		77,790
Sidewalks, Pers Serv	5,327	A54101	3,410
Sidewalks, Contr Expend	2,247	A54104	2,044
TOTAL Sidewalks	7,574		5,454
TOTAL Transportation	592,235		572,721
Other Economic Opp Pro, Contr Expend	-752	A63264	
TOTAL Other Economic Opp Pro	-752		0
Publicity, Contr Expend	4,351	A64104	3,687
TOTAL Publicity	4,351		3,687
Other Eco & Dev, Contr Expend		A69894	80
TOTAL Other Eco & Dev	0		80
TOTAL Economic Assistance And Opportunity	3,599		3,767
Playgr & Rec Centers, Pers Serv	20,410	A71401	25,853
Playgr & Rec Centers, Contr Expend	4,633	A71404	4,117
TOTAL Playgr & Rec Centers	25,043		29,970

VILLAGE OF Brockport
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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Joint Public Library, Contr Expend	160,660	A74154	171,906
TOTAL Joint Public Library	160,660		171,906
Museum - Art Gallery, Contr Expend	2,378	A74504	400
TOTAL Museum - Art Gallery	2,378		400
Historian, Contr Expend	1,411	A75104	8,572
TOTAL Historian	1,411		8,572
Celebrations, Contr Expend	9,355	A75504	12,616
TOTAL Celebrations	9,355		12,616
Adult Recreation, Contr Expend	12,000	A76204	12,000
TOTAL Adult Recreation	12,000		12,000
TOTAL Culture And Recreation	210,847		235,464
Zoning, Contr Expend	2,153	A80104	1,210
TOTAL Zoning	2,153		1,210
Planning, Pers Serv	6,706	A80201	6,595
Planning, Contr Expend	1,042	A80204	998
TOTAL Planning	7,748		7,593
Sanitary Sewers, Pers Serv	11,979	A81201	15,293
Sanitary Sewers, Contr Expend	8,639	A81204	11,560
TOTAL Sanitary Sewers	20,618		26,853
Storm Sewers, Pers Serv	8,106	A81401	9,601
Storm Sewers, Contr Expend	6,709	A81404	9,716
TOTAL Storm Sewers	14,815		19,317
Refuse & Garbage, Pers Serv	25,124	A81601	28,786
Refuse & Garbage, Contr Expend	16,035	A81604	9,204
TOTAL Refuse & Garbage	41,159		37,990
Street Cleaning, Pers Serv	19,434	A81701	19,872
Street Cleaning, Contr Expend	6,308	A81704	6,694
TOTAL Street Cleaning	25,742		26,566
Comm Beautification, Contr Expend	3,805	A85104	2,584
TOTAL Comm Beautification	3,805		2,584
Shade Tree, Pers Serv	13,687	A85601	22,950
Shade Tree, Contr Expend	7,735	A85604	7,160
TOTAL Shade Tree	21,422		30,110
Misc Home & Comm Serv, Contr Expend	3,146	A89894	10,185
TOTAL Misc Home & Comm Serv	3,146		10,185
TOTAL Home And Community Services	140,608		162,408
State Retirement System	78,138	A90108	85,417
Police & Firemen Retirement, Empl Bnfts	155,454	A90158	166,778
Social Security, Employer Cont	158,765	A90308	158,646
Worker's Compensation, Empl Bnfts	83,255	A90408	61,743
Life Insurance, Empl Bnfts	5,464	A90458	6,260
Unemployment Insurance, Empl Bnfts	2,096	A90508	
Disability Insurance, Empl Bnfts	5,149	A90558	4,351

VILLAGE OF Brockport
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(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Hospital & Medical (dental) Ins, Empl Bnft	414,716	A90608	421,432
TOTAL Employee Benefits	903,037		904,627
Debt Principal, Serial Bonds	55,000	A97106	
Debt Principal, Bond Anticipation Notes		A97306	3,000
Install Pur Debt, Principal		A97856	
TOTAL Debt Principal	55,000		3,000
Debt Interest, Serial Bonds	2,956	A97107	2,519
Debt Interest, Bond Anticipation Notes		A97307	4,343
TOTAL Debt Interest	2,956		6,862
TOTAL Expenditures	4,848,662		5,006,148
Transfers, Other Funds		A99019	702,236
Transfers, Capital Projects Fund	548,410	A99509	
TOTAL Operating Transfers	548,410		702,236
TOTAL Other Uses	548,410		702,236
TOTAL Detail Expenditures And Other Uses	5,397,072		5,708,384

VILLAGE OF Brockport
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(A) GENERAL

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	983,494	A8021	1,066,656
Prior Period Adj-Increase To Fund Equity		A8012	49,336
Prior Period Adj - Decrease In Fund Equity	49,336	A8015	
Restated Fund Equity - Beg of Year	934,158	A8022	1,115,992
ADD - REVENUES AND OTHER SOURCES	5,529,570		5,120,572
DEDUCT - EXPENDITURES AND OTHER USES	5,397,072		5,708,384
Fund Equity-End of Year	1,066,656	A8029	528,180

VILLAGE OF Brockport
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For the Fiscal Year Ending 2009

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues And Other Sources			
Est Rev - Real Property Taxes	1,808,637	A1049N	2,113,396
Est Rev - Real Property Tax Items	16,262	A1099N	14,600
Est Rev - Non Property Tax Items	1,612,360	A1199N	1,570,000
Est Rev - Departmental Income	517,850	A1299N	610,450
Est Rev - Intergovernmental Charges	563,035	A2399N	596,000
Est Rev - Use of Money And Property	35,400	A2499N	8,000
Est Rev - Licenses And Permits	5,700	A2599N	9,100
Est Rev - Fines And Forfeitures	75,000	A2649N	75,000
Est Rev - Sale of Prop And Comp For Loss	25,948	A2699N	12,100
Est Rev - Miscellaneous Local Sources	10,600	A2799N	9,000
Est Rev - State Aid	172,692	A3099N	237,327
TOTAL Estimated Revenues	4,843,484		5,254,973
Estimated - Interfund Transfer	20,000	A5031N	20,000
Appropriated Fund Balance	-497	A599N	20,000
TOTAL Estimated Other Sources	19,503		40,000
TOTAL Estimated Revenues And Other Sources	4,862,987		5,294,973

VILLAGE OF Brockport
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(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations And Other Uses			
App - General Government Support	557,075	A1999N	699,002
App - Public Safety	1,852,423	A3999N	1,897,977
App - Health	285,087	A4999N	376,860
App - Transportation	666,772	A5999N	622,862
App - Economic Assistance And Opportunity	5,000	A6999N	
App - Culture And Recreation	228,916	A7999N	217,127
App - Home And Community Services	132,644	A8999N	133,953
App - Employee Benefits	908,407	A9199N	963,350
App - Debt Service	6,413	A9899N	115,517
TOTAL Appropriations	4,642,737		5,026,648
Other Budgetary Purposes	25,000	A962N	93,825
App - Interfund Transfer	195,250	A9999N	174,500
TOTAL Other Uses	220,250		268,325
TOTAL Appropriations And Other Uses	4,862,987		5,294,973

VILLAGE OF Brockport
Annual Update Document
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(FX) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	-650	FX200	-3,377
Cash In Time Deposits	187,829	FX201	53,262
Petty Cash	50	FX210	50
TOTAL Cash	187,229		49,935
Water Rents Receivable	20,124	FX350	117,738
TOTAL Other Receivables (net)	20,124		117,738
Due From Other Funds	913	FX391	913
TOTAL Due From Other Funds	913		913
Cash In Time Deposits, Spec Res	304,720	FX231	167,738
TOTAL Restricted Assets	304,720		167,738
TOTAL Assets	512,986		336,324

VILLAGE OF Brockport
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(FX) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable	32,767	FX600	38,942
TOTAL Accounts Payable	32,767		38,942
Accrued Liabilities	5,750	FX601	5,253
TOTAL Accrued Liabilities	5,750		5,253
Due To Other Funds	12,110	FX630	
TOTAL Due To Other Funds	12,110		0
Due To Employees' Retirement System		FX637	5,246
TOTAL Due To Other Governments	0		5,246
TOTAL Liabilities	50,627		49,441
Miscellaneous Reserve (specify)	304,720	FX889	167,739
TOTAL Special Reserves	304,720		167,739
Unreserved Fund Balance Appropriated		FX910	184,748
TOTAL Unreserved Fund Balance - Appropriated	0		184,748
Unreserved Fund Balance Unappropriated	157,639	FX911	-65,604
TOTAL Unreserved Fund Balance - Unappropriated	157,639		-65,604
TOTAL Fund Equity	462,359		286,883
TOTAL Liabilities And Fund Equity	512,986		336,324

VILLAGE OF Brockport
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(FX) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Metered Water Sales	973,382	FX2140	837,872
Unmetered Water Sales	6,589	FX2142	1,586
Water Service Charges	6,115	FX2144	4,026
Interest & Penalties On Water Rents	11,268	FX2148	9,960
TOTAL Departmental Income	997,354		853,444
Interest And Earnings	19,988	FX2401	3,483
TOTAL Use of Money And Property	19,988		3,483
Sales of Equipment		FX2665	25,175
TOTAL Sale of Property And Compensation For Loss	0		25,175
Refunds of Prior Year's Expenditures		FX2701	5,468
Unclassified (specify)	18,000	FX2770	313
TOTAL Miscellaneous Local Sources	18,000		5,781
TOTAL Revenues	1,035,342		887,883
TOTAL Detail Revenues And Other Sources	1,035,342		887,883

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2009

(FX) WATER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Administration-Personal Services	71,833	FX17101	59,131
Administration-Contractual		FX17104	
TOTAL Administration-Contractual	71,833		59,131
Unallocated Insurance, Contr Expend	14,954	FX19104	13,849
TOTAL Unallocated Insurance	14,954		13,849
TOTAL General Government Support	86,787		72,980
Water Administration, Pers Serv	159,184	FX83101	165,323
Water Administration, Equip & Cap Outlay		FX83102	2,120
Water Administration, Contr Expend	12,383	FX83104	4,148
TOTAL Water Administration	171,567		171,591
Source Supply Pwr & Pump, Contr Expend	481,960	FX83204	397,312
TOTAL Source Supply Pwr & Pump	481,960		397,312
Water Trans & Distrib, Pers Serv	103,872	FX83401	115,121
Water Trans & Distrib, Equip & Cap Outlay	492	FX83402	8,290
Water Trans & Distrib, Contr Expend	62,055	FX83404	55,012
TOTAL Water Trans & Distrib	166,419		178,423
TOTAL Home And Community Services	819,946		747,326
State Retirement, Empl Bnfts	24,565	FX90108	28,886
Social Security, Empl Bnfts	24,960	FX90308	26,139
Workers Compensation, Empl Bnfts	15,528	FX90408	14,394
Life Insurance, Empl Bnfts	1,180	FX90458	1,053
Disability Insurance, Empl Bnfts	874	FX90558	974
Hospital & Medical (dental) Ins, Empl Bnft	88,023	FX90608	95,161
TOTAL Employee Benefits	155,130		166,607
Debt Principal, Bond Anticipation Notes		FX97306	2,000
TOTAL Debt Principal	0		2,000
Debt Interest, Bond Anticipation Notes		FX97307	4,456
TOTAL Debt Interest	0		4,456
TOTAL Expenditures	1,061,863		993,369
Transfers, Other Funds	20,000	FX99019	168,237
Transfers, Capital Projects Fund	74,478	FX99509	
TOTAL Operating Transfers	94,478		168,237
TOTAL Other Uses	94,478		168,237
TOTAL Detail Expenditures And Other Uses	1,156,341		1,161,606

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(FX) WATER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	583,357	FX8021	462,358
Prior Period Adj.-Increase In Fund Equity		FX8012	98,248
Restated Fund Equity - Beg of Year	583,357	FX8022	560,606
ADD - REVENUES AND OTHER SOURCES	1,035,342		887,883
DEDUCT - EXPENDITURES AND OTHER USES	1,156,341		1,161,606
Fund Equity - End of Year	462,358	FX8029	286,883

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(FX) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Estimated Revenues And Other Sources			
Est Rev - Departmental Income	1,026,894	FX1299N	870,000
Est Rev-Intergovernmental Charges	17,500	FX2399N	15,100
Est Rev - Use of Money And Property	8,000	FX2499N	2,600
Est Rev-Miscellaneous Local Sources	500	FX2799N	
TOTAL Estimated Revenues	1,052,894		887,700
Appropriated Fund Balance	-940	FX599N	184,748
TOTAL Estimated Other Sources	-940		184,748
TOTAL Estimated Revenues And Other Sources	1,051,954		1,072,448

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(FX) WATER

Budget Summary

Code Description	2009	EdpCode	2010
Appropriations And Other Uses			
App - General Government Support	885,242	FX1999N	36,510
App-Home And Community Services		FX8999N	798,177
App - Employee Benefits	142,437	FX9199N	136,250
App - Debt Service		FX9899N	77,011
TOTAL Appropriations	1,027,679		1,047,948
Other Budgetary Purposes	20,000	FX962N	0
App - Interfund Transfer	4,275	FX9999N	24,500
TOTAL Other Uses	24,275		24,500
TOTAL Appropriations And Other Uses	1,051,954		1,072,448

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(G) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	470	G200	1
Cash In Time Deposits	9,692	G201	1
TOTAL Cash	10,162		2
TOTAL Assets	10,162		2

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(G) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Unreserved Fund Balance Unappropriated	10,162	G911	2
TOTAL Unreserved Fund Balance - Unappropriated	10,162		2
TOTAL Fund Equity	10,162		2
TOTAL Liabilities And Fund Equity	10,162		2

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(G) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Sewer Rents		G2120	
Sewer Charges		G2122	
Interest & Penalties On Sewer Accts		G2128	
TOTAL Departmental Income	0		0
Interest And Earnings	270	G2401	50
TOTAL Use of Money And Property	270		50
TOTAL Revenues	270		50
TOTAL Detail Revenues And Other Sources	270		50

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(G) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Transfers, Other Funds		G99019	10,210
TOTAL Operating Transfers	0		10,210
TOTAL Other Uses	0		10,210
TOTAL Detail Expenditures And Other Uses	0		10,210

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(G) SEWER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	9,892	G8021	10,162
Restated Fund Equity - Beg of Year	9,892	G8022	10,162
ADD - REVENUES AND OTHER SOURCES	270		50
DEDUCT - EXPENDITURES AND OTHER USES			10,210
Fund Equity - End of Year	10,162	G8029	2

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Budget Summary

Code Description	2009	EdpCode	2010
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	3,324	H200	-16,353
Cash In Time Deposits	183,888	H201	79,994
TOTAL Cash	187,212		63,641
Due From Other Funds	861	H391	7,981
TOTAL Due From Other Funds	861		7,981
TOTAL Assets	188,073		71,622

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	200,000	H626	195,000
TOTAL Notes Payable	200,000		195,000
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	200,000		195,000
Unreserved Fund Balance Unappropriated	-11,927	H911	-123,378
TOTAL Unreserved Fund Balance - Unappropriated	-11,927		-123,378
TOTAL Fund Equity	-11,927		-123,378
TOTAL Liabilities And Fund Equity	188,073		71,622

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Misc Revenue, Other Govts	43,000	H2389	
TOTAL Intergovernmental Charges	43,000		0
Interest And Earnings		H2401	1,628
TOTAL Use of Money And Property	0		1,628
Unclassified (specify)		H2770	542
TOTAL Miscellaneous Local Sources	0		542
St Aid-Capital Projects	147,240	H3097	
TOTAL State Aid	147,240		0
TOTAL Revenues	190,240		2,170
Interfund Transfers	270,024	H5031	850,473
TOTAL Interfund Transfers	270,024		850,473
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	5,000
TOTAL Proceeds of Obligations	0		5,000
TOTAL Other Sources	270,024		855,473
TOTAL Detail Revenues And Other Sources	460,264		857,643

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Buildings, Equip & Cap Outlay	16,721	H16202	38,821
TOTAL Buildings	16,721		38,821
TOTAL General Government Support	16,721		38,821
Police, Equip & Cap Outlay	23,294	H31202	23,294
TOTAL Police	23,294		23,294
Fire, Equip & Cap Outlay	9,542	H34102	328,662
TOTAL Fire	9,542		328,662
TOTAL Public Safety	32,836		351,956
Ambulance, Equip & Cap Outlay	22,832	H45402	132,409
TOTAL Ambulance	22,832		132,409
TOTAL Health	22,832		132,409
Maint of Streets, Equip & Cap Outlay	33,503	H51102	76,008
TOTAL Maint of Streets	33,503		76,008
Perm Improve Highway, Equip & Cap Outlay	204,189	H51122	163,810
TOTAL Perm Improve Highway	204,189		163,810
Sidewalks, Equip & Cap Outlay	10,327	H54102	
TOTAL Sidewalks	10,327		0
Other Transportation, Equip & Cap Outlay		H59972	
TOTAL Other Transportation	0		0
TOTAL Transportation	248,019		239,818
Parks, Equip & Cap Outlay	24,749	H71102	
TOTAL Parks	24,749		0
Playgr & Rec Centers, Equip & Cap Outlay	1,000	H71402	57,716
TOTAL Playgr & Rec Centers	1,000		57,716
TOTAL Culture And Recreation	25,749		57,716
Sanitary Sewers, Equip & Cap Outlay	36,384	H81202	
TOTAL Sanitary Sewers	36,384		0
Storm Sewers, Equip & Cap Outlay	9,832	H81402	
TOTAL Storm Sewers	9,832		0
Landfill Closure - Post Closure	9,555	H81612	
TOTAL Landfill Closure - Post Closure	9,555		0
Water Trans & Distrib, Equip & Cap Outlay	72,932	H83402	148,237
TOTAL Water Trans & Distrib	72,932		148,237
Misc Home & Comm Serv, Equip & Cap Outlay		H89892	137
TOTAL Misc Home & Comm Serv	0		137
Other Home & Comm Serv, Equip & Cap Outlay		H89972	
TOTAL Other Home & Comm Serv	0		0
TOTAL Home And Community Services	128,703		148,374
TOTAL Expenditures	474,860		969,094
TOTAL Detail Expenditures And Other Uses	474,860		969,094

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	2,129	H8021	-11,927
Prior Period Adj.- Increase In Fund Equity	540	H8012	
Restated Fund Equity - Beg of Year	2,669	H8022	-11,927
ADD - REVENUES AND OTHER SOURCES	460,264		857,643
DEDUCT - EXPENDITURES AND OTHER USES	474,860		969,094
Fund Equity - End of Year	-11,927	H8029	-123,378

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Land		K101	178,950
Buildings		K102	2,530,941
Improvements Other Than Buildings		K103	226,645
Machinery & Equipment		K104	5,176,414
Construction Work In Progress		K105	65,395
Infrastructure		K106	848,590
Accum Deprec, Buildings		K112	-1,010,368
Accum Depr, Imp Other Than Bld		K113	-86,563
Accum Depr, Machinery & Equip		K114	-4,104,968
Accum Deprec, Infrastructure		K116	-448,095
TOTAL Fixed Assets (net)	0		3,376,941
TOTAL Assets	0		3,376,941

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Total Non-Current Govt Assets		K159	3,376,941
TOTAL Investments in Non-Current Government Assets	0		3,376,941
TOTAL Fund Equity	0		3,376,941
TOTAL Liabilities And Fund Equity	0		3,376,941

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(PN) PERMANENT

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash In Time Deposits	116,911	PN201	119,700
TOTAL Cash	116,911		119,700
TOTAL Assets	116,911		119,700

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(PN) PERMANENT

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Unreserved Fund Balance Unappropriated	116,911	PN911	119,700
TOTAL Unreserved Fund Balance - Unappropriated	116,911		119,700
TOTAL Fund Equity	116,911		119,700
TOTAL Liabilities And Fund Equity	116,911		119,700

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(PN) PERMANENT

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Interest And Earnings	6,434	PN2401	2,790
TOTAL Use of Money And Property	6,434		2,790
TOTAL Revenues	6,434		2,790
TOTAL Detail Revenues And Other Sources	6,434		2,790

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(PN) PERMANENT

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Transfers, Other Funds	20,000	PN99019	
TOTAL Operating Transfers	20,000		0
TOTAL Other Uses	20,000		0
TOTAL Detail Expenditures And Other Uses	20,000		0

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(PN) PERMANENT

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	130,476	PN8021	116,910
Restated Fund Equity - Beg of Year	130,476	PN8022	116,910
ADD - REVENUES AND OTHER SOURCES	6,434		2,790
DEDUCT - EXPENDITURES AND OTHER USES	20,000		
Fund Equity-End of Year	116,910	PN8029	119,700

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(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Cash	13,327	TA200	13,327
TOTAL Cash	13,327		13,327
Deferred Comp Plan Assets	1,530,718	TA460	
TOTAL Investments	1,530,718		0
TOTAL Assets	1,544,045		13,327

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(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Consolidated Payroll	13,327	TA10	13,327
Deferred Compensation	1,530,718	TA17	
TOTAL Agency Liabilities	1,544,045		13,327
TOTAL Liabilities	1,544,045		13,327
TOTAL Liabilities And Fund Equity	1,544,045		13,327

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Time Deposits	54,710	TE201	76,442
TOTAL Cash	54,710		76,442
TOTAL Assets	54,710		76,442

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Other Liabilities		TE688	76,442
TOTAL Other Liabilities	0		76,442
TOTAL Liabilities	0		76,442
Net Assets-Restricted For Other Purposes	54,710	TE923	
TOTAL Unreserved Fund Balance - Appropriated	54,710		0
TOTAL Fund Equity	54,710		0
TOTAL Liabilities And Fund Equity	54,710		76,442

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2008	EdpCode	2009
Detail Revenues And Other Sources			
Interest And Earnings	4,471	TE2401	
TOTAL Use of Money And Property	4,471		0
Other Revenue	5,200	TE2770	
TOTAL Miscellaneous Local Sources	5,200		0
TOTAL Revenues	9,671		0
TOTAL Detail Revenues And Other Sources	9,671		0

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2008	EdpCode	2009
Detail Expenditures And Other Uses			
Other Gen Gov Support, Contr Expend	133,316	TE19894	
TOTAL Other Gen Gov Support	133,316		0
TOTAL General Government Support	133,316		0
TOTAL Expenditures	133,316		0
TOTAL Detail Expenditures And Other Uses	133,316		0

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(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2008	EdpCode	2009
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year	178,354	TE8021	54,709
Prior Period Adjustments,dec Fnd Eqty		TE8015	54,709
Restated Fund Equity - Beg of Year	178,354	TE8022	
ADD - REVENUES AND OTHER SOURCES	9,671		
DEDUCT - EXPENDITURES AND OTHER USES	133,316		
Fund Equity End of Year	54,709	TE8029	

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
Assets			
Total Non-Current Govt Liabilities	134,170	W129	164,902
TOTAL Provision To Be Made In Future Budgets	134,170		164,902
TOTAL Assets	134,170		164,902

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
Liabilities And Fund Equity			
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	0		0
Compensated Absences	134,170	W687	164,902
TOTAL Other Liabilities	134,170		164,902
Bonds Payable		W628	
TOTAL Bond And Long Term Liabilities	0		0
TOTAL Liabilities	134,170		164,902
TOTAL Liabilities And Fund Equity	134,170		164,902

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK

Notes To Basic Financial Statements

May 31, 2009

I. Summary of Significant Accounting Policies:

The financial statements of the Village of Brockport, Monroe County, New York have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Financial Reporting Entity

The Village of Brockport, Monroe County, New York is governed by its Charter, the Village Law and other general laws of the State of New York. The Board of Trustees is the legislative body responsible for the overall operations, the Mayor serves as chief executive officer, and the Village Clerk-Treasurer serves as chief fiscal officer.

The following basic services are provided: Police & law Enforcement, Fire Protection, Ambulance, Street Maintenance, Sewer and Water Facilities and Community Development.

All governmental activities and functions performed for the Village of Brockport, Monroe County, New York are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

The financial reporting entity consists of the following, as set forth in GASB Statement 14 as amended by GASB Statement 39:

1. The primary government which is the Village of Brockport, Monroe County, New York;
2. Organizations for which the primary government is financially accountable, and;
3. Other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The decision to include a potential component unit in the Village's reporting entity is based on the criteria set forth in GASB Statement 14 as amended by GASB Statement 39 including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, there are no component units within the Village of Brockport, Monroe County, New York.

(I.) (Continued)

1. **Excluded From the Reporting Entity**

Although the following organizations, functions or activities are related to the Village they are not included in the Village reporting entity because of the reasons noted:

- a. The *Seymour Library* – The Village participates with the Town of Clarkson and Sweden in the joint operations of the Library. The net cost of operating this joint activity is distributed among the participating municipalities on the basis of population, with the Village contributing 41% of the tax revenue and 33% of the total revenues of the library.

B. **Basis of Presentation**

1. **Government-Wide Statements**

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). All of the Village's services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are presented on a consolidated basis and are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Village's net assets are reported in three parts – invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Village first uses restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions, i.e., public safety and transportation, etc. The functions are also supported by general government revenues (property, sales taxes, mortgage tax, state revenue sharing, and investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operation grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The Village's fiduciary funds are presented in the fiduciary fund financial statements by type (restricted purposes, and agency). Since by definition these assets are being held for the benefit of a third party and can not be used to address activities or obligations of the Government, these funds are not incorporated into the government-wide financial statements.

The Village does not allocate indirect costs. An administrative service fee is charged by the General Fund to the Village's special district funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of services provided (finance, personnel, purchasing, legal, technology, management, etc.).

This government-wide focus is more on the sustainability of the Village as an entity and the change in the Village's net assets resulting from the current year's activities.

2. **Fund Financial Statements**

The emphasis in fund financial statements is on the major fund categories. Non-major funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The General Fund and Sewer Fund are reported as major funds in the basic financial statements.

a. **Governmental Funds** - Governmental funds are those major and non-major funds through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of the governmental funds is upon determination of financial position and changes in financial position. The following are the Village's governmental fund types.

1. **Major Governmental Funds**

General Fund - the principal operating fund and includes all operations not required to be recorded in other funds.

Water Fund - to account for taxes, user fees or other revenues which are raised or received to provide water transmission.

Route 19 Main Street Capital Project - used to account for financial resources to be used for the acquisition, construction or renovation of capital facilities; or the acquisition of equipment.

2. **Non-Major Governmental Funds**

The other funds which do not meet the major fund criteria are aggregated and reported as non-major other governmental funds. The following are reported as non-major other governmental funds.

All Other Capital Projects - used to account for financial resources to be used for the acquisition, construction or renovation of capital facilities, or the acquisition of equipment.

Sewer Fund - a special revenue fund used to account for user fees or other revenues which are raised to provide sewer services to Village residents.

3. **Fiduciary Funds**

Fiduciary funds are used to account for assets held by the local government in a trustee or custodial capacity.

(I.) (Continued)

Agency Fund - is custodial in nature and does not present results of operations or have measurement focus. The Agency Fund is accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the government holds for others in an agency capacity.

Private Purpose Trust Funds - are used to report certain trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

1. Measurement Focus

On the government-wide Statement of Net Assets and the Statement of Activities the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Equity is classified as net assets.

In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

2. Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter (within the year) to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

(I.) (Continued)

3. Future Changes in Accounting Standards

GASB has issued Statement 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The Village is currently studying the statement and plans on adoption if and when required, which will be for the May 31, 2010 financial statements.

GASB has issued Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The Village is currently studying the statement and plans on adoption if and when required, which will be for the May 31, 2010 financial statements.

GASB has issued Statement 52, *Land and Other Real Estate Held as Investment by Endowments*, which establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. The Village is currently studying the statement and plans on adoption if and when required, which will be for the May 31, 2010 financial statements.

GASB has issued Statement 53, *Accounting and Financial Reporting for Derivative Instruments*, which addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. The Village is currently studying the statement and plans on adoption if and when required, which will be for the May 31, 2011 financial statements.

GASB has issued Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The Village is currently studying the statement and plans on adoption if and when required, which will be for the May 31, 2012 financial statements.

D. Assets, Liabilities, and Equity

1. Cash and Investments

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Village to invest in obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and obligations of New York State or its political subdivisions.

Investments are stated at cost, which approximates market value.

2. Receivables

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include sales tax and water fees.

(I.) (Continued)

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

3. Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations and whether they are reported in the government –wide or fund financial statements.

a. Government-Wide Statements

In the government-wide financial statements, capital assets are accounted for as capital assets. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation.

Prior to January 1, 2004, governmental funds' infrastructure assets were not capitalized. These assets (back to January 1, 1974) have been valued at estimated historical cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$2,500 is used to report capital assets. The range of estimated useful lives by type of assets is as follows:

<u>Class</u>	<u>Life in Years</u>
Buildings	20-40 Years
Machinery and Equipment	3-20 Years
Improvements	10-40 Years
Infrastructure	25-50 Years

b. Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

4. Due To/From Other Funds

The amounts reported on the Governmental Funds Balance Sheet for due to and due from other funds represents amounts due between different fund types (general, water and non-major funds). Eliminations have been made for amounts due to and due from within the same fund type. A detailed description of the individual fund balances at year end is provided subsequently in these notes.

(I.) (Continued)

5. **Long-Term Debt**

The accounting treatment of long-term debt depends on whether the related assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term debt consists of bonds payable, installment purchase debt and compensated absences.

6. **Compensatory Absences**

Village employees are entitled to accrue 260 days of sick leave and 30 days of vacation. An individual who leaves the employment of the Village, either through termination or retirement is entitled to payment for accumulated vacation and unused compensatory time. No cash payments are made for non-police employees' unused sick leave, however, an employee who retires may receive up to 165 days as additional service credit. Police personnel are allowed to cash in any unused sick time at a rate of two for one for the first sixty days and four for one in excess. Full time police officers may accumulate at any one time 160 hours of compensatory time. Each full time employee receives 5 personal days each June 1st. Personal leave days are not cumulative, however, any unused personal leave days at the end of the fiscal year are added to an employee's vacation time.

7. **Equity Classifications**

a. **Government-Wide Statements**

Equity is classified as net assets and displayed in three components:

1. **Invested in capital assets, net of related debt** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. **Restricted net assets** - consists of net assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enable legislation.
3. **Unrestricted net assets** - all other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

b. **Fund Statements**

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

(I.) (Continued)

b. **Interfund services** – sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.

c. **Interfund reimbursements** – repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds

d. **Interfund transfers** – flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

2. Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

a. **Internal balances** – amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental columns of the Statement of Net Assets, except for the net residual amounts due between governmental funds.

b. **Internal activities** – amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. Stewardship, Compliance and Accountability:

By its nature as a local government unit, the Village is subject to various federal, state and local laws and contractual regulations. An analysis of the Village's compliance with significant laws and regulations and demonstration of its stewardship over Village resources follows.

A. Budgetary Data

1. Budget Policies - The budget policies are as follows:

a. No later than March 20, the budget officer submits a tentative budget to the Village Board for the fiscal year commencing the following June 1. The tentative budget includes proposed expenditures and the proposed means of financing for all funds.

b. After public hearings are conducted to obtain taxpayer comments, no later than May 1, the governing board adopts the budget.

c. All modifications of the budget must be approved by the Village Board.

(I.) (Continued)

2. **Budget Basis of Accounting**

Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year.

B. **Deficit Fund Balance**

1. **Capital Project Funds** - The Capital Projects Fund had a deficit undesignated fund balance of \$123,378 at May 31, 2009, which is a result of bond anticipation notes which are used as a temporary means of financing capital projects. These proceeds are not recognized as revenue but merely serve to provide cash to meet expenditures. This results in the creation of a fund deficit which will remain until the notes are replaced by permanent financing (i.e. bonds, grants-in-aid, or redemption from current appropriations).

III. **Detail Notes on All Funds and Account Groups:**

A. **Cash and Cash Equivalents**

Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. While the Village does not have a specific policy for custodial credit risk, New York State statutes govern the Village's investment policies, as discussed previously in these notes.

The Village's aggregate bank balances (disclosed in the financial statements), included balances not covered by depository insurance at year end, collateralized as follows:

Uncollateralized	\$	-
Collateralized with securities held by the pledging financial institution		<u>682,884</u>
Total	\$	<u>682,884</u>

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year end included \$63,641 within the governmental funds and \$119,700 in the fiduciary funds.

B. **Receivables**

Receivables at May 31, 2009 consisted of the following, which are stated at net realizable value. Village management has deemed the amounts to be fully collectible:

<u>Description</u>	<u>Amount</u>
General Fund - Sales Tax (estimated)	\$ 228,868
General Fund - Miscellaneous	71,404
Water Fund - Miscellaneous	<u>117,738</u>
Total Receivables	<u>\$ 418,010</u>

(III.) (Continued)

C. **Interfund Receivables, Payables, Revenues and Expenditures**

Interfund receivables, payables, revenues and expenditures at May 31, 2008 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>	<u>Interfund Revenues</u>	<u>Interfund Expenditures</u>
General Fund	\$ -	\$ 8,894	\$ 30,210	\$ 702,236
Water Fund	913	-	-	168,237
Sewer Fund	-	-	-	10,210
Capital Fund	7,981	-	850,473	-
Total government activities	<u>\$ 8,894</u>	<u>\$ 8,894</u>	<u>\$ 880,683</u>	<u>\$ 880,683</u>

D. **Changes In Capital Assets**

A summary of changes in capital assets follows:

<u>Type</u>	<u>Balance 06/01/08</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 5/31/09</u>
<u>Capital assets not being depreciated:</u>				
Land	\$ 178,950	\$ -	\$ -	\$ 178,950
Work in progress	-	98,402	-	98,402
<i>Total capital assets not being depreciated</i>	<u>\$ 178,950</u>	<u>\$ 98,402</u>	<u>\$ -</u>	<u>\$ 277,352</u>
<u>Other capital assets:</u>				
Buildings and improvements	\$ 2,434,733	\$ 96,209	\$ -	\$ 2,530,942
Land improvements	110,947	115,698	-	226,645
Machinery and equipment	4,508,062	668,352	-	5,176,414
Infrastructure	848,590	-	-	848,590
<i>Total other capital assets at historical cost</i>	<u>\$ 7,902,332</u>	<u>\$ 880,259</u>	<u>\$ -</u>	<u>\$ 8,782,591</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	\$ 898,144	\$ 112,224	\$ -	\$ 1,010,368
Land improvements	68,565	17,998	-	86,563
Machinery and equipment	3,788,365	316,603	-	4,104,968
Infrastructure	399,366	48,729	-	448,095
<i>Total accumulated depreciation</i>	<u>\$ 5,154,440</u>	<u>\$ 495,554</u>	<u>\$ -</u>	<u>\$ 5,649,994</u>
<i>Other capital assets, net Governmental activities capital assets, net</i>	<u>\$ 2,747,892</u>	<u>\$ 384,705</u>	<u>\$ -</u>	<u>\$ 3,132,597</u>
	<u>\$ 2,926,842</u>	<u>\$ 483,107</u>	<u>\$ -</u>	<u>\$ 3,409,949</u>

(III.) (Continued)

Depreciation expense for the period was charged to functions/programs as follows:

<u>Governmental Activities</u>	<u>Amount</u>
General Government	\$ 4,567
Transportation	14,832
Health	63,947
Culture and Recreation	29,304
Public Safety	193,730
Home and Community Services	189,174
Total	\$ 495,554

E. Short-Term Debt

1. Bond Anticipation Notes

Liabilities for bond anticipation notes (BAN's) are generally accounted for in the capital project funds. The notes or renewal thereof may not extend more than two years beyond the original date of issue unless a portion is redeemed within two years and within each 12 month period thereafter.

State law requires that BANs issued for capital purposes be retired or converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made.

2. Interest Expense

The short-term interest expense as of May 31, 2009 is \$4,343.

3. Transactions in short-term debt for the year are summarized below:

	<u>Balance</u> <u>6/1/2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>5/31/2009</u>
BAN maturing 5/27/09 at 3.56%	\$ 200,000	\$ -	\$ 200,000	\$ -
BAN maturing 5/27/10 at 1.85%	-	195,000	-	195,000
Total Short-Term Debt	\$ 200,000	\$ 195,000	\$ 200,000	\$ 195,000

4. Summary of Debt

The following is a summary of the short-term debt outstanding at May 31, 2009:

<u>Purpose</u>	<u>Issue</u> <u>Date</u>	<u>Maturity</u> <u>Date</u>	<u>Interest</u> <u>Rate</u>	<u>Amount</u>
Sewer System Capital Improvements	5/27/2009	5/27/2010	1.85%	<u>\$ 195,000</u>

(III.) (Continued)

F. Fund Equity

1. Net Assets – Restricted for Other Purposes

The following table shows the net assets restricted for other purposes as shown on the Statement of Net Assets:

<u>Description</u>	<u>Restricted By</u>	<u>Amount</u>
Capital Reserve - Fire Equipment-22	Law	\$ 284,089
Capital Reserve - Ambulance-26	Law	81
Capital Reserve - Communication Equipment-30	Law	5,629
Capital Reserve - Fire Truck Rehab-33	Law	37
Capital Reserve - Rescue Truck Replacement-38	Law	228
Capital Reserve - Fire Chief Vehicle Replacement-39	Law	24,500
Capital Reserve - Building Inspector's Vehicle Replacement-40	Law	13,162
Capital Reserve - Parks and Playgrounds-41	Law	9,727
Capital Reserve - Buildings-43	Law	21,415
Capital Reserve - Computer Replacement-50	Law	2,182
Capital - Water Fund	Law	167,739
Total Restricted Net Assets		\$ 528,789

2. Fund Equity – Reserved

Reserve funds have been established for the following purposes:

- a. **Capital Reserve** - The Village maintains multiple Capital Reserve Funds, recorded in the General Fund and Water Fund, which had a balance of \$361,050, and \$167,739, respectively at May 31, 2009.

IV. Other Notes:

A. Employee Pension and Other Benefit Plans

1. Pension Plans

Plan Description

The Village of Brockport, Monroe County, New York participates in the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Police and Fire Retirement System (PFRS). These are cost sharing multiple employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York serves as sole trustee and administrative head of the System. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the System and for the custody and control of its funds. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement System, Gov. Alfred E. Smith State Office Building, Albany, NY 12244.

(IV.) (Continued)

Funding Policy

The System is noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976 who contribute 3% of their salary. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

The Village of Brockport, Monroe County, New York is required to contribute at an actuarially determined rate. The required contributions for the current year and the preceding year were:

	<u>ERS</u>	<u>PFRS</u>
2009	\$ 114,303	\$ 166,778
2008	\$ 102,703	\$ 155,454

The Village contributions made to the System were equal to 100 percent of the contributions required for each year.

2. Deferred Compensation Plan

In October 1997 the Governmental Accounting Standards Board issued Statement No. 32 Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. This statement established accounting and financial reporting standards for Internal Revenue Code Section 457 deferred compensation plans of state and local governments.

On October 1, 1997, the New York State Deferred Compensation Board (Board) created a Trust and Custody agreement making J.P. Morgan Chase Bank the Trustee and Custodian of the Plan.

Consequently, Statement No. 32 became effective for the New York State Deferred Compensation Plan as of October 1, 1997. Since the Board is no longer the trustee of the Plan, the Plan no longer meets the criteria for inclusion in New York State's financial statements. Therefore, municipalities which participate in New York State's Deferred Compensation Plan are no longer required to record the value of the Plan assets.

At May 31, 2009, the market value of the Plan assets totaled \$1,170,802.

3. Compensated Absences

As of May 31, 2009 the liability for accrued vacation/compensatory time was \$154,459 and the potential liability for unpaid sick leave as of the same date amounted to approximately \$10,443. On the Statement of Net Assets, this total liability is reflected as due in one year \$41,226 and due in more than one year \$123,676.

4. Postemployment Benefits

Currently, 27 retirees meet the eligibility requirements. The Village recognized the cost of providing benefits for the 2008-09 fiscal year by recording \$204,531, its' share of insurance premiums for currently enrolled retirees as an expenditure.

(IV.) (Continued)

B. Risk Management

1. General Information

The Village is exposed to various risks of loss related to injuries to employees, theft, damages, natural disasters, etc. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

C. Commitments and Contingencies

1. Litigation

There is no outstanding litigation against the Village at year end.

D. Federal and State Funded Programs

The Village participates in a number of Federal and New York State grant and assistance programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Village expects such amounts, if any, to be immaterial.

V. Restatement of Fund Balance:

A. Fund balances have been restated at June 1, 2008 as follows:

	<u>Entity-Wide as of 5/31/08</u>	<u>Water Billing Accrual</u>	<u>Reclass- ification of BAN</u>	<u>Reclass- ification of BAN from LTD</u>	<u>Reclass- ification of Trust & Agency</u>	<u>Entity-Wide Restated as of 6/1/08</u>
Entity-Wide Statements restated as of May 31, 2008						
General Fund	\$ 1,299,880	\$ -	\$ (183,888)	\$ -	\$ -	\$ 1,115,992
Water Fund	462,359	98,244	-	-	-	560,603
Sewer Fund	10,162	-	-	-	-	10,162
Capital Fund	4,185	-	(16,112)	-	-	(11,927)
Trust and Agency Fund	116,911	-	-	-	(116,911)	-
Long-Term Debt	(334,170)	-	-	200,000	-	(134,170)
Capital Assets	2,926,842	-	-	-	-	2,926,842
Entity-Wide Statements restated as of May 31, 2009	<u>\$ 4,486,169</u>	<u>\$ 98,244</u>	<u>\$ (200,000)</u>	<u>\$ 200,000</u>	<u>\$ (116,911)</u>	<u>\$ 4,467,502</u>

VI. Subsequent Event

Subsequent to year-end, the Village issued a \$2,400,000 bond anticipation note for the Route 19/Main Street capital project. The note dated July 29, 2009 matures on May 27, 2010 at an interest rate of 1.71%.

VILLAGE OF Brockport
Financial Comments
For the Fiscal Year Ending 2009

(A) GENERAL

Adjustment Reason

Account Code A8012 To correct prior year due to other governments balance.

(TE) PRIVATE PURPOSE TRUST

Adjustment Reason

Account Code TE8015 Reclassification of prior year guaranty and bid deposits.

VILLAGE OF Brockport
Statement of Indebtedness
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2008000001	EDPCODE	Amount
Month and Year of Issue		10/30/2007
Purpose of Issue		Rt 19 Reconstruction
Current Interest Rate		1.8500
Outstanding Beginning of Year	2P18661	200,000
Prior Year Adjustment		
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	5,000
Outstanding End of the Fiscal Year	2P18667	195,000
Final Maturity Date		5/27/2010

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		200,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		5,000
Outstanding End of Year		195,000
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

Total of All Indebtedness
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		200,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		5,000
Outstanding End of Year		195,000

VILLAGE OF Brockport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2009

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$240.00
Demand Deposits	9Z2011	(\$42,911.00)
Time Deposits	9Z2021	\$898,265.00
Total		\$855,594.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$259,923.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$696,655.00
Total		\$956,578.00
 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 Brockport
Bank Reconciliation
For the Fiscal Year Ending 2009

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-3201	\$79,994	\$0	\$0	\$79,994
*****-0211	\$271,054	\$0	\$0	\$271,054
*****-7982	\$2,961	\$670	\$3,280	\$351
*****-5269	\$1	\$0	\$0	\$1
*****-5285	\$1	\$0	\$0	\$1
*****-2617	\$4,290	\$0	\$0	\$4,290
*****-4568	\$6,794	\$0	\$0	\$6,794
*****-3150	\$3,869	\$48	\$0	\$3,917
*****-6948	\$24,547	\$0	\$11,220	\$13,327
*****-6304	\$532,215	\$0	\$0	\$532,215
*****-3039	\$4,504	\$0	\$20,856	(\$16,352)
*****-4222	\$2,459	\$0	\$5,836	(\$3,377)
*****-2532	\$10,118	\$0	\$46,979	(\$36,861)
	Total Adjusted Bank Balance			\$855,354
	Petty Cash			\$240.00
	Adjustments			\$.00
	Total Cash	9ZCASH	*	\$855,594
	Total Cash Balance All Funds	9ZCASHB	*	\$855,594
	* Must be equal			

VILLAGE OF Brockport
Local Government Questionnaire
For the Fiscal Year Ending 2009

	<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>No</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>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

VILLAGE OF Brockport
Employee and Retiree Benefits
For the Fiscal Year Ending 2009

Total Full Time Employees:		31			
Total Part Time Employees:		55			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$114,303.00	18	25	
90158	Police and Fire Retirement	\$166,778.00	11	2	
90258	Local Pension Fund				
90308	Social Security	\$184,785.00	31	55	
90408	Worker's Compensation Insurance	\$76,137.00	31	55	
90458	Life Insurance	\$7,313.00	30		
90508	Unemployment Insurance				
90558	Disability Insurance	\$5,325.00	30		
90608	Hospital and Medical (Dental) Insurance	\$516,593.00	27		32
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,071,234.00			
Computed Total From Financial Section (comparative purposes only)		\$1,071,234.00			

VILLAGE OF Brockport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2009

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$70,695		gallons	
Diesel Fuel	\$25,194		gallons	
Fuel Oil			gallons	
Natural Gas	\$60,471		cubic feet	
Electricity	\$163,916		kilowatts	
Coal			tons	