

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Webster
County of Monroe
For the Fiscal Year Ended 05/31/2019

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 Webster

*** 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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (CM) MISCELLANEOUS SPECIAL REV
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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 Webster
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	391,214	A200	249,318
Petty Cash	150	A210	150
TOTAL Cash	391,364		249,468
Accounts Receivable	301	A380	115
TOTAL Other Receivables (net)	301		115
Due From Other Funds	508,413	A391	579,646
TOTAL Due From Other Funds	508,413		579,646
Due From Other Governments	452,269	A440	383,489
TOTAL Due From Other Governments	452,269		383,489
Prepaid Expenses	4,223	A480	2,786
TOTAL Prepaid Expenses	4,223		2,786
Cash Special Reserves	548,963	A230	424,863
TOTAL Restricted Assets	548,963		424,863
TOTAL Assets and Deferred Outflows of Resources	1,905,533		1,640,367

VILLAGE OF Webster
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	68,566	A600	91,233
TOTAL Accounts Payable	68,566		91,233
Accrued Liabilities	11,769	A601	18,389
TOTAL Accrued Liabilities	11,769		18,389
Other Liabilities	111	A688	650
TOTAL Other Liabilities	111		650
Due To Other Funds		A630	12,347
TOTAL Due To Other Funds	0		12,347
Due To Employees' Retirement System	15,758	A637	15,758
TOTAL Due To Other Governments	15,758		15,758
TOTAL Liabilities	96,204		138,377
Fund Balance			
Not in Spendable Form	4,223	A806	2,786
TOTAL Nonspendable Fund Balance	4,223		2,786
Capital Reserve	384,876	A878	289,421
Reserve For Debt	164,087	A884	135,442
TOTAL Restricted Fund Balance	548,963		424,863
Assigned Appropriated Fund Balance	41,798	A914	
Assigned Unappropriated Fund Balance	239,923	A915	44,119
TOTAL Assigned Fund Balance	281,721		44,119
Unassigned Fund Balance	974,422	A917	1,030,222
TOTAL Unassigned Fund Balance	974,422		1,030,222
TOTAL Fund Balance	1,809,329		1,501,990
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,905,533		1,640,367

VILLAGE OF Webster
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	536,213	A1001	536,529
TOTAL Real Property Taxes	536,213		536,529
Other Payments In Lieu of Taxes	60,891	A1081	61,661
Interest & Penalties On Real Prop Taxes	7,073	A1090	5,919
TOTAL Real Property Tax Items	67,964		67,580
Non Prop Tax Dist By County	1,385,180	A1120	1,434,852
Utilities Gross Receipts Tax	49,314	A1130	123,480
Franchises	69,793	A1170	71,482
Interest & Penalties On Non-Property Taxes		A1190	40
TOTAL Non Property Tax Items	1,504,287		1,629,854
Treasurer Fees	52,546	A1230	60,495
Vital Statistics Fees	65	A1603	49
Public Works Charges	1,577	A1710	2,517
Zoning Fees	600	A2110	690
Planning Board Fees	625	A2115	700
Sewer Charges	1,044	A2122	
TOTAL Departmental Income	56,457		64,451
Interest And Earnings	957	A2401	3,424
Rental of Real Property	75,536	A2410	77,438
TOTAL Use of Money And Property	76,493		80,862
Business & Occupational License	3,100	A2501	3,290
Permits, Other	14,750	A2590	8,399
TOTAL Licenses And Permits	17,850		11,689
Sales, Other	2,085	A2655	7,185
Sales of Equipment	3,600	A2665	8,417
Insurance Recoveries		A2680	3,012
TOTAL Sale of Property And Compensation For Loss	5,685		18,614
Refunds of Prior Year's Expenditures	15,314	A2701	18,574
Unclassified (specify)	743	A2770	1,721
TOTAL Miscellaneous Local Sources	16,057		20,295
St Aid, Revenue Sharing	38,174	A3001	32,978
St Aid, Mortgage Tax	45,515	A3005	44,334
St Aid - Other (specify)		A3089	5,000
St Aid, Consolidated Highway Aid	96,781	A3501	96,539
TOTAL State Aid	180,470		178,851
Federal Aid - Other		A4089	14,000
Fed Aid, Transp Cap Proj	92,033	A4597	
Fed Aid, Other Home And Comm Services	60,000	A4989	60,000
TOTAL Federal Aid	152,033		74,000
TOTAL Revenues	2,613,509		2,682,725
Interfund Transfers		A5031	8,229
TOTAL Interfund Transfers	0		8,229
TOTAL Other Sources	0		8,229
TOTAL Detail Revenues And Other Sources	2,613,509		2,690,954

VILLAGE OF Webster
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	18,177	A10101	16,381
TOTAL Legislative Board	18,177		16,381
Mayor, Pers Serv	9,088	A12101	8,191
TOTAL Mayor	9,088		8,191
Treasurer, Pers Serv	172,701	A13251	171,703
Treasurer, Equip & Cap Outlay		A13252	24,477
Treasurer, Contr Expend	76,775	A13254	61,164
TOTAL Treasurer	249,476		257,344
Clerk, contr Expend		A14104	4,005
TOTAL Clerk	0		4,005
Law, Contr Expend	68,006	A14204	22,717
TOTAL Law	68,006		22,717
Records Mgmt, Contr Expend		A14604	1,273
TOTAL Records Mgmt	0		1,273
Buildings, Pers Serv	23,022	A16201	24,866
Buildings, Equip & Cap Outlay	16,234	A16202	40,274
Buildings, Contr Expend	45,946	A16204	55,848
TOTAL Buildings	85,202		120,988
Central Data Process, Contr Expend	4,855	A16804	5,241
TOTAL Central Data Process	4,855		5,241
Unallocated Insurance, Contr Expend	109,023	A19104	105,377
TOTAL Unallocated Insurance	109,023		105,377
Municipal Assn Dues, Contr Expend	4,331	A19204	4,844
TOTAL Municipal Assn Dues	4,331		4,844
Judgements And Claims, Contr Expend	25,000	A19304	65,000
TOTAL Judgements And Claims	25,000		65,000
Taxes & Assess On Munic Prop, Contr Expend	441	A19504	461
TOTAL Taxes & Assess On Munic Prop	441		461
TOTAL General Government Support	573,599		611,822
Safety Inspection, Pers Serv	56,637	A36201	59,050
Safety Inspection, Contr Expend	751	A36204	
TOTAL Safety Inspection	57,388		59,050
Misc Public Safety, Contr Expend	122	A39894	
TOTAL Misc Public Safety	122		0
TOTAL Public Safety	57,510		59,050
Public Health, Contr Expend	1,000	A40104	344
TOTAL Public Health	1,000		344
Other Health, Contr Expend		A49894	1,555
TOTAL Other Health	0		1,555
TOTAL Health	1,000		1,899
Street Admin, Pers Serv	53,846	A50101	58,634
TOTAL Street Admin	53,846		58,634
Maint of Streets, Pers Serv	185,433	A51101	178,977
Maint of Streets, Equip & Cap Outlay	139,925	A51102	328,142

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Contr Expend	224,397	A51104	275,746
TOTAL Maint of Streets	549,755		782,865
Snow Removal, Pers Serv	82,694	A51421	69,513
Snow Removal, Contr Expend	30,475	A51424	29,601
TOTAL Snow Removal	113,169		99,114
Street Lighting, Pers Serv	5,381	A51821	715
Street Lighting, Contr Expend	101,522	A51824	87,290
TOTAL Street Lighting	106,903		88,005
Sidewalks, Pers Serv	3,215	A54101	735
Sidewalks, Equip & Cap Outlay	77,946	A54102	67,521
Sidewalks, Contr Expend	5,710	A54104	623
TOTAL Sidewalks	86,871		68,879
Off-Street Parking, Pers Serv	12,289	A56501	2,191
Off-Street Parking, Contr Expend	50	A56504	5,932
TOTAL Off-Street Parking	12,339		8,123
TOTAL Transportation	922,883		1,105,620
Publicity, Pers Serv	30,347	A64101	31,927
Publicity, Contr Expend	14,754	A64104	4,499
TOTAL Publicity	45,101		36,426
Other Eco & Dev, Contr Expend	18,000	A69894	18,000
TOTAL Other Eco & Dev	18,000		18,000
TOTAL Economic Assistance And Opportunity	63,101		54,426
Parks, Contr Expend		A71104	8,229
TOTAL Parks	0		8,229
Playgr & Rec Centers, Pers Serv	14,931	A71401	12,905
Playgr & Rec Centers, Contr Expend	7,228	A71404	7,530
TOTAL Playgr & Rec Centers	22,159		20,435
Band Concerts, Pers Serv	5,402	A72701	4,031
Band Concerts, Contr Expend	2,851	A72704	2,750
TOTAL Band Concerts	8,253		6,781
Historian, Pers Serv	3,461	A75101	2,322
Historian, Contr Expend	643	A75104	387
TOTAL Historian	4,104		2,709
Celebrations, Contr Expend	2,420	A75504	3,721
TOTAL Celebrations	2,420		3,721
Programs For Aging, Contr Expend	1,500	A76104	1,500
TOTAL Programs For Aging	1,500		1,500
Other Culture And Rec, Contr Expend	1,293	A79894	2,127
TOTAL Other Culture And Rec	1,293		2,127
TOTAL Culture And Recreation	39,729		45,502
Zoning, Pers Serv	1,684	A80101	1,521
Zoning, Contr Expend	295	A80104	270
TOTAL Zoning	1,979		1,791
Planning, Pers Serv	5,666	A80201	1,316

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Planning, Contr Expend	405	A80204	4,087
TOTAL Planning	6,071		5,403
Storm Sewers, Pers Serv	16,038	A81401	18,703
Storm Sewers, Equip & Cap Outlay		A81402	7,077
Storm Sewers, Contr Expend	11,488	A81404	7,531
TOTAL Storm Sewers	27,526		33,311
Refuse & Garbage, Pers Serv	19,896	A81601	16,883
TOTAL Refuse & Garbage	19,896		16,883
Street Cleaning, Pers Serv	40,210	A81701	50,828
Street Cleaning, Contr Expend	7,778	A81704	12,621
TOTAL Street Cleaning	47,988		63,449
Shade Tree, Pers Serv	7,393	A85601	10,823
Shade Tree, Equip & Cap Outlay		A85602	43,699
Shade Tree, Contr Expend	22,977	A85604	27,302
TOTAL Shade Tree	30,370		81,824
TOTAL Home And Community Services	133,830		202,661
State Retirement System	89,457	A90108	101,204
Social Security, Employer Cont	57,862	A90308	55,112
Hospital & Medical (dental) Ins, Empl Bnft	364,766	A90608	376,721
Other Employee Benefits (spec)	6,272	A90898	5,126
TOTAL Employee Benefits	518,357		538,163
Debt Principal, Serial Bonds	85,000	A97106	50,000
Install Pur Debt, Principal	18,070	A97856	18,563
TOTAL Debt Principal	103,070		68,563
Debt Interest, Serial Bonds	10,706	A97107	9,241
Install Pur Debt, Interest	1,000	A97857	507
TOTAL Debt Interest	11,706		9,748
TOTAL Expenditures	2,424,785		2,697,454
Transfers, Other Funds	17,162	A99019	
Transfers, Capital Projects Fund	223,974	A99509	300,839
TOTAL Operating Transfers	241,136		300,839
TOTAL Other Uses	241,136		300,839
TOTAL Detail Expenditures And Other Uses	2,665,921		2,998,293

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,861,741	A8021	1,809,329
Restated Fund Balance - Beg of Year	1,861,741	A8022	1,809,329
ADD - REVENUES AND OTHER SOURCES	2,613,509		2,690,954
DEDUCT - EXPENDITURES AND OTHER USES	2,665,921		2,998,293
Fund Balance - End of Year	1,809,329	A8029	1,501,990

VILLAGE OF Webster
Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	536,529	A1049N	538,576
Est Rev - Real Property Tax Items	67,161	A1099N	65,238
Est Rev - Non Property Tax Items	1,465,000	A1199N	1,530,000
Est Rev - Departmental Income	57,240	A1299N	62,800
Est Rev - Intergovernmental Charges	4,100	A2399N	4,050
Est Rev - Use of Money And Property	79,406	A2499N	80,790
Est Rev - Licenses And Permits	42,842	A2599N	9,000
Est Rev - Sale of Prop And Comp For Loss	9,450	A2699N	93,700
Est Rev - Miscellaneous Local Sources	7,100	A2799N	9,800
Est Rev - Interfund Revenues		A2801N	25,400
Est Rev - State Aid	266,747	A3099N	270,489
TOTAL Estimated Revenues	2,535,575		2,689,843
Appropriated Reserve	108,731	A511N	87,306
Appropriated Fund Balance	41,798	A599N	
TOTAL Estimated Other Sources	150,529		87,306
TOTAL Estimated Revenues And Other Sources	2,686,104		2,777,149

VILLAGE OF Webster
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	596,836	A1999N	583,314
App - Public Safety	59,034	A3999N	61,246
App - Health	1,320	A4999N	1,722
App - Transportation	1,008,235	A5999N	1,178,457
App - Economic Assistance And Opportunity	71,522	A6999N	76,247
App - Culture And Recreation	40,907	A7999N	42,961
App - Home And Community Services	214,837	A8999N	187,528
App - Employee Benefits	549,665	A9199N	532,621
App - Debt Service	74,248	A9899N	58,053
TOTAL Appropriations	2,616,604		2,722,149
App - Interfund Transfer	69,500	A9999N	55,000
TOTAL Other Uses	69,500		55,000
TOTAL Appropriations And Other Uses	2,686,104		2,777,149

VILLAGE OF Webster
Annual Update Document
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	129,913	CM201	121,782
TOTAL Cash	129,913		121,782
TOTAL Assets and Deferred Outflows of Resources	129,913		121,782

VILLAGE OF Webster
Annual Update Document
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	129,913	CM915	121,782
TOTAL Assigned Fund Balance	129,913		121,782
TOTAL Fund Balance	129,913		121,782
TOTAL Liabilities, Deferred Inflows And Fund Balance	129,913		121,782

VILLAGE OF Webster
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	47	CM2401	98
TOTAL Use of Money And Property	47		98
Unclassified (specify)	70,000	CM2770	
TOTAL Miscellaneous Local Sources	70,000		0
TOTAL Revenues	70,047		98
TOTAL Detail Revenues And Other Sources	70,047		98

VILLAGE OF Webster
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Other Funds		CM99019	8,229
TOTAL Operating Transfers	0		8,229
TOTAL Other Uses	0		8,229
TOTAL Detail Expenditures And Other Uses	0		8,229

VILLAGE OF Webster
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	59,866	CM8021	129,913
Restated Fund Balance - Beg of Year	59,866	CM8022	129,913
ADD - REVENUES AND OTHER SOURCES	70,047		98
DEDUCT - EXPENDITURES AND OTHER USES			8,229
Fund Balance - End of Year	129,913	CM8029	121,782

VILLAGE OF Webster
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(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	77,598	G200	32,831
TOTAL Cash	77,598		32,831
Accounts Receivable	44,347	G380	40,779
Unbilled Receivables	23,035	G383	
TOTAL Other Receivables (net)	67,382		40,779
Due From Other Funds		G391	10,476
TOTAL Due From Other Funds	0		10,476
Prepaid Expenses	153	G480	270
TOTAL Prepaid Expenses	153		270
TOTAL Assets and Deferred Outflows of Resources	145,133		84,356

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(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	14,767	G600	24,711
TOTAL Accounts Payable	14,767		24,711
Accrued Liabilities	5,186	G601	5,876
TOTAL Accrued Liabilities	5,186		5,876
Due To Other Funds	508,413	G630	579,646
TOTAL Due To Other Funds	508,413		579,646
Due To Employees' Retirement System	5,728	G637	5,728
TOTAL Due To Other Governments	5,728		5,728
TOTAL Liabilities	534,094		615,961
Fund Balance			
Not in Spendable Form	153	G806	270
TOTAL Nonspendable Fund Balance	153		270
Unassigned Fund Balance	-389,114	G917	-531,875
TOTAL Unassigned Fund Balance	-389,114		-531,875
TOTAL Fund Balance	-388,961		-531,605
TOTAL Liabilities, Deferred Inflows And Fund Balance	145,133		84,356

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(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Assessments	115,543	G1030	141,120
TOTAL Real Property Taxes	115,543		141,120
Sewer Rents	200	G2120	200
Sewer Charges	623,654	G2122	618,022
Interest & Penalties On Sewer Accts	1,846	G2128	2,222
TOTAL Departmental Income	625,700		620,444
Interest And Earnings	9	G2401	14
TOTAL Use of Money And Property	9		14
Refunds of Prior Year's Expenditures	12,831	G2701	5,239
Unclassified (specify)		G2770	105
TOTAL Miscellaneous Local Sources	12,831		5,344
TOTAL Revenues	754,083		766,922
TOTAL Detail Revenues And Other Sources	754,083		766,922

VILLAGE OF Webster
Annual Update Document
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(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fiscal Agents Fees, Contr Expend	276	G13804	
TOTAL Fiscal Agents Fees	276		0
Administration-Personal Services	20,307	G17101	21,246
Administration-Contractual	6,518	G17104	8,008
TOTAL Administration-Contractual	26,825		29,254
Unallocated Insurance, Contr Expend	20,362	G19104	20,635
TOTAL Unallocated Insurance	20,362		20,635
Other Gen Govt Support, Contr Expend	1,964	G19894	1,993
TOTAL Other Gen Govt Support	1,964		1,993
TOTAL General Government Support	49,427		51,882
Sewer Administration, Pers Serv	18,047	G81101	18,925
TOTAL Sewer Administration	18,047		18,925
Sanitary Sewers, Pers Serv	15,039	G81201	10,602
Sanitary Sewers, Equip & Cap Outlay	51,500	G81202	
Sanitary Sewers, Contr Expend	11,038	G81204	48,762
TOTAL Sanitary Sewers	77,577		59,364
Sewage Treat Disp, Pers Serv	227,296	G81301	233,742
Sewage Treat Disp, Equip & Cap Outlay	139,726	G81302	112,853
Sewage Treat Disp, Contr Expend	224,110	G81304	226,715
TOTAL Sewage Treat Disp	591,132		573,310
TOTAL Home And Community Services	686,756		651,599
State Retirement, Empl Bnfts	32,621	G90108	35,269
Social Security , Empl Bnfts	20,857	G90308	20,678
Hospital & Medical (dental) Ins, Empl Bnft	49,625	G90608	52,915
Other Employee Benefits (spec)	3,235	G90898	1,929
TOTAL Employee Benefits	106,338		110,791
Debt Principal, Serial Bonds	60,000	G97106	65,000
TOTAL Debt Principal	60,000		65,000
Debt Interest, Serial Bonds	31,675	G97107	30,294
TOTAL Debt Interest	31,675		30,294
TOTAL Expenditures	934,196		909,566
TOTAL Detail Expenditures And Other Uses	934,196		909,566

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-208,848	G8021	-388,961
Prior Period Adj -Increase In Fund Balance		G8012	
Restated Fund Balance - Beg of Year	-208,848	G8022	-388,961
ADD - REVENUES AND OTHER SOURCES	754,083		766,922
DEDUCT - EXPENDITURES AND OTHER USES	934,196		909,566
Fund Balance - End of Year	-388,961	G8029	-531,605

VILLAGE OF Webster
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(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev-Intergovernmental Charges	887,853	G2399N	969,772
TOTAL Estimated Revenues	887,853		969,772
TOTAL Estimated Revenues And Other Sources	887,853		969,772

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(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	58,610	G1999N	59,944
App - Home And Community Services	625,295	G8999N	571,944
App - Employee Benefits	108,654	G9199N	119,479
App - Debt Service	95,294	G9899N	180,193
TOTAL Appropriations	887,853		931,560
App - Interfund Transfer	0	G9999N	38,212
TOTAL Other Uses	0		38,212
TOTAL Appropriations And Other Uses	887,853		969,772

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	660,342	H200	100
TOTAL Cash	660,342		100
Due From Other Funds		H391	1,871
TOTAL Due From Other Funds	0		1,871
Due From Other Governments	73,065	H440	4,583
TOTAL Due From Other Governments	73,065		4,583
TOTAL Assets and Deferred Outflows of Resources	733,407		6,554

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	24,581	H600	6,454
TOTAL Accounts Payable	24,581		6,454
Bond Anticipation Notes Payable	725,000	H626	
TOTAL Notes Payable	725,000		0
TOTAL Liabilities	749,581		6,454
Fund Balance			
Assigned Unappropriated Fund Balance		H915	100
TOTAL Assigned Fund Balance	0		100
Unassigned Fund Balance	-16,174	H917	
TOTAL Unassigned Fund Balance	-16,174		0
TOTAL Fund Balance	-16,174		100
TOTAL Liabilities, Deferred Inflows And Fund Balance	733,407		6,554

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Fed Aid, Transp Cap Proj	73,065	H4597	638,588
TOTAL Federal Aid	73,065		638,588
TOTAL Revenues	73,065		638,588
Interfund Transfers	241,136	H5031	300,839
TOTAL Interfund Transfers	241,136		300,839
Installment Purchase Debt	36,633	H5785	
TOTAL Proceeds of Obligations	36,633		0
TOTAL Other Sources	277,769		300,839
TOTAL Detail Revenues And Other Sources	350,834		939,427

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Buildings, Equip & Cap Outlay	174,829	H16202	
TOTAL Buildings	174,829		0
TOTAL General Government Support	174,829		0
Perm Improve Highway, Equip & Cap Outlay	192,279	H51122	895,841
TOTAL Perm Improve Highway	192,279		895,841
TOTAL Transportation	192,279		895,841
Debt Interest, Bond Anticipation Notes		H97307	15,008
TOTAL Debt Interest	0		15,008
TOTAL Expenditures	367,108		910,849
TOTAL Detail Expenditures And Other Uses	367,108		910,849

VILLAGE OF Webster
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For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	100	H8021	-16,174
Prior Period Adj -Decrease In Fund Balance		H8015	12,304
Restated Fund Balance - Beg of Year	100	H8022	-28,478
ADD - REVENUES AND OTHER SOURCES	350,834		939,427
DEDUCT - EXPENDITURES AND OTHER USES	367,108		910,849
Fund Balance - End of Year	-16,174	H8029	100

VILLAGE OF Webster
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For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	323,621	K101	323,621
Buildings	4,993,843	K102	4,946,761
Machinery And Equipment	4,557,636	K104	5,029,823
Construction Work In Progress	226,879	K105	
Infrastructure	5,240,848	K106	6,430,639
Accum Deprec, Buildings	-4,005,298	K112	-4,015,466
Accum Depr, Machinery & Equip	-3,247,041	K114	-3,404,823
Accum Deprec, Infrastructure	-1,663,941	K116	-1,747,015
TOTAL Fixed Assets (net)	6,426,547		7,563,540
TOTAL Assets and Deferred Outflows of Resources	6,426,547		7,563,540

VILLAGE OF Webster
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For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	6,426,547	K159	7,563,540
TOTAL Investments in Non-Current Government Assets	6,426,547		7,563,540
TOTAL Fund Balance	6,426,547		7,563,540
TOTAL	6,426,547		7,563,540

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	12,823	TA200	13,423
Cash In Time Deposits	100	TA201	133
TOTAL Cash	12,923		13,556
Accrued Interest Receivable	134	TA381	451
TOTAL Other Receivables (net)	134		451
Due From Other Funds		TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	13,057		14,007

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Consolidated Payroll		TA10	
Individual Retirement Account		TA16	807
State Retirement	721	TA18	1,135
Disability Insurance	520	TA19	
Group Insurance	3,816	TA20	3,868
Assoc & Union Dues		TA24	8,000
Employees Annuities		TA29	297
Guaranty & Bid Deposits	8,000	TA30	-100
TOTAL Agency Liabilities	13,057		14,007
TOTAL Liabilities	13,057		14,007
TOTAL Liabilities, Deferred Inflows And Fund Balance	13,057		14,007

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
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VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
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VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Restated Fund Balance - Beg of Year		TE8022	
Fund Balance - End of Year		TE8029	

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	2,130,497	W129	5,383,646
TOTAL Provision To Be Made In Future Budgets	2,130,497		5,383,646
TOTAL Assets and Deferred Outflows of Resources	2,130,497		5,383,646

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	130,351	W638	306,007
Other Post Employment Benefits	523,046	W683	3,733,617
Installment Purchase Debt	18,563	W685	
Compensated Absences	33,537	W687	34,022
TOTAL Other Liabilities	705,497		4,073,646
Bonds Payable	1,425,000	W628	1,310,000
TOTAL Bond And Long Term Liabilities	1,425,000		1,310,000
TOTAL Liabilities	2,130,497		5,383,646
TOTAL Liabilities	2,130,497		5,383,646

VILLAGE OF Webster
Statement of Indebtedness
For the Fiscal Year Ending 2019

9/29/2019

County of: Monroe

Municipal Code: 260488505240

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
2013	BOND E	STP grit system			09/27/2012	09/15/2032	2.00%		\$590,000	\$465,000	\$25,000	\$0	\$0		\$440,000
2013	BOND E	STP reconstruction			09/27/2012	09/15/2032	2.00%		\$455,000	\$380,000	\$20,000	\$0	\$0		\$360,000
2013	BOND E	Sewer outfall			12/18/2012	11/15/2026	2.125%		\$300,000	\$220,000	\$20,000	\$0	\$0		\$200,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,065,000	\$65,000	\$0	\$0	\$0	\$1,000,000
2018	IPC E	Back Hoe Lease			09/21/2017	09/28/2018	2.73%		\$36,633	\$18,563	\$18,563	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$18,563	\$18,563	\$0	\$0	\$0	\$0
2018	BAN N	North Ave Connector Project			04/03/2018	04/03/2019	2.07%		\$725,000	\$725,000	\$725,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$725,000	\$725,000	\$0	\$0	\$0	\$0
2013	BOND N	Milling and paving			12/18/2012	11/15/2025	2.125%		\$320,000	\$220,000	\$25,000	\$0	\$0		\$195,000
2013	BOND N	Water tank			09/27/2012	09/15/2022	2.00%		\$255,000	\$140,000	\$25,000	\$0	\$0		\$115,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$360,000	\$50,000	\$0	\$0	\$0	\$310,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$2,168,563	\$858,563	\$0	\$0	\$0	\$1,310,000

VILLAGE OF Webster
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$380,564.00
Time Deposits	9Z2021	\$481,573.00
Total		\$862,287.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$369,380.00
Total		\$869,380.00
 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 Webster
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3390	\$14,142	\$0	\$14,028	\$114
****-3854	\$327,525	\$0	\$0	\$327,525
****-0832	\$335,212	\$11,330	\$0	\$346,542
****-3455	\$6,554	\$0	\$6,454	\$100
****-3471	\$19,209	\$0	\$5,786	\$13,423
****-3439	\$1,579	\$0	\$1,479	\$100
****-2658	\$121,782	\$0	\$0	\$121,782
****-8377	\$3,868	\$0	\$3,391	\$477
****-8385	\$32,266	\$0	\$0	\$32,266
Total Adjusted Bank Balance				<u>\$842,329</u>
Petty Cash				<u>\$150.00</u>
Adjustments				<u>\$121.00</u>
Total Cash			9ZCASH *	<u>\$842,600</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$842,600</u>

* Must be equal

VILLAGE OF Webster
Local Government Questionnaire
For the Fiscal Year Ending 2019

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>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>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

VILLAGE OF Webster
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		16			
Total Part Time Employees:		16			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$136,473.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$75,790.00			
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$429,636.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$7,055.00			
Total		\$648,954.00			
Computed Total From Financial Section (comparative purposes only)		\$648,954.00			

VILLAGE OF Webster
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,862	3,095	gallons	
Diesel Fuel	\$17,306	7,740	gallons	
Fuel Oil			gallons	
Natural Gas	\$16,273	19,862	cubic feet	
Electricity	\$147,878	892,788	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Marcia Adams, hereby certify that I am the Chief Fiscal Officer of the Village of Webster, and that the information provided in the annual financial report of the Village of Webster, for the fiscal year ended 05/31/2019, 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 Webster, and adopted by me as my signature for use in conjunction with the filing of the Village of Webster's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Webster's annual financial report for the fiscal year ended 05/31/2019 and filed by means of electronic data transmission.

Freed Maxick CPAs, P.C.
Name of Report Preparer if different than Chief Fiscal Officer

Marcia Adams
Name

(585) 344-1967
Telephone Number

Treasurer
Title

28 West Main Street
Official Address

09/29/2019
Date of Certification

(585) 265-3770
Official Telephone Number

VILLAGE OF Webster
Financial Comments
For the Fiscal Year Ending 2019

(G) SEWER

Adjustment Reason

Account Code G8012 PY Entry for Sewer Rents

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 PY Audit Adjustment