

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 05/31/2020

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

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

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	249,318	A200	62,220
Cash In Time Deposits		A201	754,784
Petty Cash	150	A210	150
TOTAL Cash	249,468		817,154
Accounts Receivable	115	A380	2,810
Accrued Interest Receivable		A381	
TOTAL Other Receivables (net)	115		2,810
Due From Other Funds	579,646	A391	484,991
TOTAL Due From Other Funds	579,646		484,991
Due From Other Governments	383,489	A440	213,520
TOTAL Due From Other Governments	383,489		213,520
Prepaid Expenses	2,786	A480	250
TOTAL Prepaid Expenses	2,786		250
Cash Special Reserves	424,863	A230	371,685
TOTAL Restricted Assets	424,863		371,685
TOTAL Assets and Deferred Outflows of Resources	1,640,367		1,890,410

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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	91,233	A600	85,627
TOTAL Accounts Payable	91,233		85,627
Accrued Liabilities	18,389	A601	23,580
TOTAL Accrued Liabilities	18,389		23,580
Other Liabilities	650	A688	300
TOTAL Other Liabilities	650		300
Due To Other Funds	12,347	A630	28,800
TOTAL Due To Other Funds	12,347		28,800
Due To Other Governments		A631	7,692
Due To Employees' Retirement System	15,758	A637	17,861
TOTAL Due To Other Governments	15,758		25,553
TOTAL Liabilities	138,377		163,860
Fund Balance			
Not in Spendable Form	582,432	A806	484,174
TOTAL Nonspendable Fund Balance	582,432		484,174
Retirement Contribution Reserve		A827	
Capital Reserve	289,421	A878	289,629
Reserve For Debt	135,442	A884	82,056
Other Restricted Fund Balance		A899	
TOTAL Restricted Fund Balance	424,863		371,685
Assigned Appropriated Fund Balance		A914	
Assigned Unappropriated Fund Balance	44,119	A915	25,632
TOTAL Assigned Fund Balance	44,119		25,632
Unassigned Fund Balance	450,576	A917	845,059
TOTAL Unassigned Fund Balance	450,576		845,059
TOTAL Fund Balance	1,501,990		1,726,550
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,640,367		1,890,410

VILLAGE OF Webster
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	536,529	A1001	538,576
TOTAL Real Property Taxes	536,529		538,576
Other Payments In Lieu of Taxes	61,661	A1081	60,938
Interest & Penalties On Real Prop Taxes	5,919	A1090	4,493
TOTAL Real Property Tax Items	67,580		65,431
Non Prop Tax Dist By County	1,434,852	A1120	1,372,028
Utilities Gross Receipts Tax	123,480	A1130	88,912
Franchises	71,482	A1170	70,567
Interest & Penalties On Non-Property Taxes	40	A1190	10,287
TOTAL Non Property Tax Items	1,629,854		1,541,794
Treasurer Fees	60,495	A1230	50,318
Vital Statistics Fees	49	A1603	18
Public Works Charges	2,517	A1710	1,787
Zoning Fees	690	A2110	715
Planning Board Fees	700	A2115	725
Sewer Rents		A2120	5,700
Other Home & Community Services Income		A2189	1,500
TOTAL Departmental Income	64,451		60,763
Interest And Earnings	3,424	A2401	1,751
Rental of Real Property	77,438	A2410	79,762
Rental, Other (specify)		A2440	6,555
TOTAL Use of Money And Property	80,862		88,068
Business & Occupational License	3,290	A2501	4,080
Building And Alteration Permits		A2555	14,964
Plumbing Permits		A2565	110
Permits, Other	8,399	A2590	1,310
TOTAL Licenses And Permits	11,689		20,464
Sales, Other	7,185	A2655	25
Sales of Equipment	8,417	A2665	16,750
Insurance Recoveries	3,012	A2680	
TOTAL Sale of Property And Compensation For Loss	18,614		16,775
Refunds of Prior Year's Expenditures	18,574	A2701	1,125
AIM Related Payments		A2750	32,978
Unclassified (specify)	1,721	A2770	5,148
TOTAL Miscellaneous Local Sources	20,295		39,251
St Aid, Revenue Sharing	32,978	A3001	
St Aid, Mortgage Tax	44,334	A3005	47,631
St Aid - Other (specify)	5,000	A3089	
St Aid, Consolidated Highway Aid	96,539	A3501	68,631
St Aid, Other Transportation		A3589	27,967
TOTAL State Aid	178,851		144,229
Federal Aid - Other	14,000	A4089	
Fed Aid, Other Home And Comm Services	60,000	A4989	
TOTAL Federal Aid	74,000		0
TOTAL Revenues	2,682,725		2,515,351

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Interfund Transfers	8,229	A5031	
TOTAL Interfund Transfers	8,229		0
TOTAL Other Sources	8,229		0
TOTAL Detail Revenues And Other Sources	2,690,954		2,515,351

VILLAGE OF Webster
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	16,381	A10101	19,391
TOTAL Legislative Board	16,381		19,391
Mayor, Pers Serv	8,191	A12101	9,695
TOTAL Mayor	8,191		9,695
Treasurer, Pers Serv	171,703	A13251	182,983
Treasurer, Equip & Cap Outlay	24,477	A13252	17,033
Treasurer, Contr Expend	61,164	A13254	63,904
TOTAL Treasurer	257,344		263,920
Clerk, contr Expend	4,005	A14104	3,943
TOTAL Clerk	4,005		3,943
Law, Contr Expend	22,717	A14204	20,135
TOTAL Law	22,717		20,135
Records Mgmt, Contr Expend	1,273	A14604	
TOTAL Records Mgmt	1,273		0
Buildings, Pers Serv	24,866	A16201	24,793
Buildings, Equip & Cap Outlay	40,274	A16202	27,135
Buildings, Contr Expend	55,848	A16204	48,954
TOTAL Buildings	120,988		100,882
Central Data Process, Contr Expend	5,241	A16804	5,318
TOTAL Central Data Process	5,241		5,318
Unallocated Insurance, Contr Expend	105,377	A19104	85,895
TOTAL Unallocated Insurance	105,377		85,895
Municipal Assn Dues, Contr Expend	4,844	A19204	5,448
TOTAL Municipal Assn Dues	4,844		5,448
Judgements And Claims, Contr Expend	65,000	A19304	
TOTAL Judgements And Claims	65,000		0
Taxes & Assess On Munic Prop, Contr Expend	461	A19504	488
TOTAL Taxes & Assess On Munic Prop	461		488
TOTAL General Government Support	611,822		515,115
Safety Inspection, Pers Serv	59,050	A36201	61,155
TOTAL Safety Inspection	59,050		61,155
TOTAL Public Safety	59,050		61,155
Public Health, Contr Expend	344	A40104	426
TOTAL Public Health	344		426
Other Health, Contr Expend	1,555	A49894	
TOTAL Other Health	1,555		0
TOTAL Health	1,899		426
Street Admin, Pers Serv	58,634	A50101	61,937
TOTAL Street Admin	58,634		61,937
Maint of Streets, Pers Serv	178,977	A51101	223,438
Maint of Streets, Equip & Cap Outlay	328,142	A51102	40,954
Maint of Streets, Contr Expend	275,746	A51104	390,385
TOTAL Maint of Streets	782,865		654,777
Snow Removal, Pers Serv	69,513	A51421	62,430
Snow Removal, Equip & Cap Outlay		A51422	584

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Snow Removal, Contr Expend	29,601	A51424	36,183
TOTAL Snow Removal	99,114		99,197
Street Lighting, Pers Serv	715	A51821	1,421
Street Lighting, Contr Expend	87,290	A51824	81,852
TOTAL Street Lighting	88,005		83,273
Sidewalks, Pers Serv	735	A54101	386
Sidewalks, Equip & Cap Outlay	67,521	A54102	4,000
Sidewalks, Contr Expend	623	A54104	1,768
TOTAL Sidewalks	68,879		6,154
Off-Street Parking, Pers Serv	2,191	A56501	725
Off-Street Parking, Contr Expend	5,932	A56504	5,296
TOTAL Off-Street Parking	8,123		6,021
TOTAL Transportation	1,105,620		911,359
Publicity, Pers Serv	31,927	A64101	34,674
Publicity, Contr Expend	4,499	A64104	10,422
TOTAL Publicity	36,426		45,096
Other Eco & Dev, Contr Expend	18,000	A69894	17,000
TOTAL Other Eco & Dev	18,000		17,000
TOTAL Economic Assistance And Opportunity	54,426		62,096
Parks, Contr Expend	8,229	A71104	
TOTAL Parks	8,229		0
Playgr & Rec Centers, Pers Serv	12,905	A71401	9,477
Playgr & Rec Centers, Equip & Cap Outlay		A71402	304
Playgr & Rec Centers, Contr Expend	7,530	A71404	3,195
TOTAL Playgr & Rec Centers	20,435		12,976
Band Concerts, Pers Serv	4,031	A72701	2,879
Band Concerts, Contr Expend	2,750	A72704	3,511
TOTAL Band Concerts	6,781		6,390
Historian, Pers Serv	2,322	A75101	1,658
Historian, Contr Expend	387	A75104	1,091
TOTAL Historian	2,709		2,749
Celebrations, Contr Expend	3,721	A75504	2,971
TOTAL Celebrations	3,721		2,971
Programs For Aging, Contr Expend	1,500	A76104	1,500
TOTAL Programs For Aging	1,500		1,500
Other Culture And Rec, Contr Expend	2,127	A79894	1,275
TOTAL Other Culture And Rec	2,127		1,275
TOTAL Culture And Recreation	45,502		27,861
Zoning, Pers Serv	1,521	A80101	1,087
Zoning, Contr Expend	270	A80104	940
TOTAL Zoning	1,791		2,027
Planning, Pers Serv	1,316	A80201	881
Planning, Contr Expend	4,087	A80204	3,892
TOTAL Planning	5,403		4,773
Storm Sewers, Pers Serv	18,703	A81401	9,834

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Storm Sewers, Equip & Cap Outlay	7,077	A81402	41
Storm Sewers, Contr Expend	7,531	A81404	14,508
TOTAL Storm Sewers	33,311		24,383
Refuse & Garbage, Pers Serv	16,883	A81601	14,590
TOTAL Refuse & Garbage	16,883		14,590
Street Cleaning, Pers Serv	50,828	A81701	44,251
Street Cleaning, Contr Expend	12,621	A81704	10,662
TOTAL Street Cleaning	63,449		54,913
Shade Tree, Pers Serv	10,823	A85601	8,018
Shade Tree, Equip & Cap Outlay	43,699	A85602	27,823
Shade Tree, Contr Expend	27,302	A85604	22,621
TOTAL Shade Tree	81,824		58,462
TOTAL Home And Community Services	202,661		159,148
State Retirement System	101,204	A90108	106,996
Social Security, Employer Cont	55,112	A90308	57,714
Hospital & Medical (dental) Ins, Empl Bnft	376,721	A90608	356,832
Other Employee Benefits (spec)	5,126	A90898	4,642
TOTAL Employee Benefits	538,163		526,184
Debt Principal, Serial Bonds	50,000	A97106	50,000
Install Pur Debt, Principal	18,563	A97856	
TOTAL Debt Principal	68,563		50,000
Debt Interest, Serial Bonds	9,241	A97107	8,053
Install Pur Debt, Interest	507	A97857	
TOTAL Debt Interest	9,748		8,053
TOTAL Expenditures	2,697,454		2,321,397
Transfers, Other Funds		A99019	
Transfers, Capital Projects Fund	300,839	A99509	
TOTAL Operating Transfers	300,839		0
TOTAL Other Uses	300,839		0
TOTAL Detail Expenditures And Other Uses	2,998,293		2,321,397

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,809,329	A8021	1,501,990
Prior Period Adj -Increase In Fund Balance		A8012	30,606
Restated Fund Balance - Beg of Year	1,809,329	A8022	1,532,596
ADD - REVENUES AND OTHER SOURCES	2,690,954		2,515,351
DEDUCT - EXPENDITURES AND OTHER USES	2,998,293		2,321,397
Fund Balance - End of Year	1,501,990	A8029	1,726,550

VILLAGE OF Webster
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	538,576	A1049N	534,369
Est Rev - Real Property Tax Items	65,238	A1099N	63,384
Est Rev - Non Property Tax Items	1,530,000	A1199N	1,700,000
Est Rev - Departmental Income	62,800	A1299N	60,850
Est Rev - Intergovernmental Charges	4,050	A2399N	3,025
Est Rev - Use of Money And Property	80,790	A2499N	89,373
Est Rev - Licenses And Permits	9,000	A2599N	10,650
Est Rev - Sale of Prop And Comp For Loss	93,700	A2699N	57,950
Est Rev - Miscellaneous Local Sources	9,800	A2799N	1,000
Est Rev - Interfund Revenues	25,400	A2801N	
Est Rev - State Aid	270,489	A3099N	378,000
Est Rev - Federal Aid		A4099N	105,320
TOTAL Estimated Revenues	2,689,843		3,003,921
Appropriated Reserve	87,306	A511N	
TOTAL Estimated Other Sources	87,306		0
TOTAL Estimated Revenues And Other Sources	2,777,149		3,003,921

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	583,314	A1999N	761,792
App - Public Safety	61,246	A3999N	66,204
App - Health	1,722	A4999N	2,300
App - Transportation	1,178,457	A5999N	1,210,144
App - Economic Assistance And Opportunity	76,247	A6999N	75,817
App - Culture And Recreation	42,961	A7999N	45,137
App - Home And Community Services	187,528	A8999N	172,530
App - Employee Benefits	532,621	A9199N	537,209
App - Debt Service	58,053	A9899N	53,781
TOTAL Appropriations	2,722,149		2,924,914
App - Interfund Transfer	55,000	A9999N	79,007
TOTAL Other Uses	55,000		79,007
TOTAL Appropriations And Other Uses	2,777,149		3,003,921

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	121,782	CM201	121,878
TOTAL Cash	121,782		121,878
Due From Other Funds		CM391	28,800
TOTAL Due From Other Funds	0		28,800
TOTAL Assets and Deferred Outflows of Resources	121,782		150,678

VILLAGE OF Webster
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	121,782	CM915	150,678
TOTAL Assigned Fund Balance	121,782		150,678
TOTAL Fund Balance	121,782		150,678
TOTAL Liabilities, Deferred Inflows And Fund Balance	121,782		150,678

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments Ad Valorem		CM1028	28,800
TOTAL Real Property Taxes	0		28,800
Interest And Earnings	98	CM2401	96
TOTAL Use of Money And Property	98		96
TOTAL Revenues	98		28,896
TOTAL Detail Revenues And Other Sources	98		28,896

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Other Uses			
Transfers, Other Funds	8,229	CM99019	
TOTAL Operating Transfers	8,229		0
TOTAL Other Uses	8,229		0
TOTAL Detail Expenditures And Other Uses	8,229		0

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	129,913	CM8021	121,782
Restated Fund Balance - Beg of Year	129,913	CM8022	121,782
ADD - REVENUES AND OTHER SOURCES	98		28,896
DEDUCT - EXPENDITURES AND OTHER USES	8,229		
Fund Balance - End of Year	121,782	CM8029	150,678

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(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	32,831	G200	20,468
TOTAL Cash	32,831		20,468
Sewer Rents Receivable		G360	133,604
Accounts Receivable	40,779	G380	
Accrued Interest Receivable		G381	
Unbilled Receivables		G383	46,397
TOTAL Other Receivables (net)	40,779		180,001
Due From Other Funds	10,476	G391	
TOTAL Due From Other Funds	10,476		0
Prepaid Expenses	270	G480	
TOTAL Prepaid Expenses	270		0
TOTAL Assets and Deferred Outflows of Resources	84,356		200,469

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(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	24,711	G600	9,683
TOTAL Accounts Payable	24,711		9,683
Accrued Liabilities	5,876	G601	7,254
TOTAL Accrued Liabilities	5,876		7,254
Due To Other Funds	579,646	G630	483,924
TOTAL Due To Other Funds	579,646		483,924
Due To Other Governments		G631	8,382
Due To Employees' Retirement System	5,728	G637	5,954
TOTAL Due To Other Governments	5,728		14,336
TOTAL Liabilities	615,961		515,197
Fund Balance			
Not in Spendable Form	270	G806	
TOTAL Nonspendable Fund Balance	270		0
Unassigned Fund Balance	-531,875	G917	-314,728
TOTAL Unassigned Fund Balance	-531,875		-314,728
TOTAL Fund Balance	-531,605		-314,728
TOTAL Liabilities, Deferred Inflows And Fund Balance	84,356		200,469

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(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	141,120	G1030	176,700
TOTAL Real Property Taxes	141,120		176,700
Sewer Rents	200	G2120	
Sewer Charges	618,022	G2122	768,231
Interest & Penalties On Sewer Accts	2,222	G2128	1,882
TOTAL Departmental Income	620,444		770,113
Interest And Earnings	14	G2401	1
TOTAL Use of Money And Property	14		1
Refunds of Prior Year's Expenditures	5,239	G2701	
Unclassified (specify)	105	G2770	427
TOTAL Miscellaneous Local Sources	5,344		427
TOTAL Revenues	766,922		947,241
TOTAL Detail Revenues And Other Sources	766,922		947,241

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(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Administration-Personal Services	21,246	G17101	23,135
Administration-Contractual	8,008	G17104	8,733
TOTAL Administration-Contractual	29,254		31,868
Unallocated Insurance, Contr Expend	20,635	G19104	10,766
TOTAL Unallocated Insurance	20,635		10,766
Other Gen Govt Support, Contr Expend	1,993	G19894	1,789
TOTAL Other Gen Govt Support	1,993		1,789
TOTAL General Government Support	51,882		44,423
Sewer Administration, Pers Serv	18,925	G81101	19,748
TOTAL Sewer Administration	18,925		19,748
Sanitary Sewers, Pers Serv	10,602	G81201	14,647
Sanitary Sewers, Contr Expend	48,762	G81204	24,362
TOTAL Sanitary Sewers	59,364		39,009
Sewage Treat Disp, Pers Serv	233,742	G81301	234,312
Sewage Treat Disp, Equip & Cap Outlay	112,853	G81302	
Sewage Treat Disp, Contr Expend	226,715	G81304	201,004
TOTAL Sewage Treat Disp	573,310		435,316
TOTAL Home And Community Services	651,599		494,073
State Retirement, Empl Bnfts	35,269	G90108	35,404
Social Security , Empl Bnfts	20,678	G90308	21,556
Hospital & Medical (dental) Ins, Empl Bnft	52,915	G90608	54,263
Other Employee Benefits (spec)	1,929	G90898	1,392
TOTAL Employee Benefits	110,791		112,615
Debt Principal, Serial Bonds	65,000	G97106	65,000
TOTAL Debt Principal	65,000		65,000
Debt Interest, Serial Bonds	30,294	G97107	28,688
TOTAL Debt Interest	30,294		28,688
TOTAL Expenditures	909,566		744,799
TOTAL Detail Expenditures And Other Uses	909,566		744,799

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-388,961	G8021	-531,605
Prior Period Adj -Increase In Fund Balance		G8012	14,435
Restated Fund Balance - Beg of Year	-388,961	G8022	-517,170
ADD - REVENUES AND OTHER SOURCES	766,922		947,241
DEDUCT - EXPENDITURES AND OTHER USES	909,566		744,799
Fund Balance - End of Year	-531,605	G8029	-314,728

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(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	176,850	G1049N	176,700
Est Rev - Departmental Income	771,922	G1299N	776,497
Est Rev - Intergovernmental Charges	0	G2399N	
Est Rev - Sale of Prop And Comp For Loss	21,000	G2699N	13,000
Est Rev - Miscellaneous Local Sources	0	G2799N	
TOTAL Estimated Revenues	969,772		966,197
TOTAL Estimated Revenues And Other Sources	969,772		966,197

VILLAGE OF Webster
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(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	59,944	G1999N	45,537
App - Home And Community Services	571,944	G8999N	707,538
App - Employee Benefits	119,479	G9199N	113,321
App - Debt Service	180,193	G9899N	99,801
TOTAL Appropriations	931,560		966,197
App - Interfund Transfer	38,212	G9999N	
TOTAL Other Uses	38,212		0
TOTAL Appropriations And Other Uses	969,772		966,197

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	100	H200	100
TOTAL Cash	100		100
Due From Other Funds	1,871	H391	
TOTAL Due From Other Funds	1,871		0
Due From Other Governments	4,583	H440	
TOTAL Due From Other Governments	4,583		0
TOTAL Assets and Deferred Outflows of Resources	6,554		100

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	6,454	H600	
TOTAL Accounts Payable	6,454		0
TOTAL Liabilities	6,454		0
Fund Balance			
Assigned Unappropriated Fund Balance	100	H915	100
TOTAL Assigned Fund Balance	100		100
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	100		100
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,554		100

VILLAGE OF Webster
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Fed Aid, Transp Cap Proj	638,588	H4597	
TOTAL Federal Aid	638,588		0
TOTAL Revenues	638,588		0
Interfund Transfers	300,839	H5031	
TOTAL Interfund Transfers	300,839		0
TOTAL Other Sources	300,839		0
TOTAL Detail Revenues And Other Sources	939,427		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Perm Improve Highway, Equip & Cap Outlay		H51122	
TOTAL Perm Improve Highway	0		0
Machinery, Equip & Cap Outlay		H51302	
TOTAL Machinery	0		0
Highway, Capital Projects	895,841	H51972	
TOTAL Highway	895,841		0
TOTAL Transportation	895,841		0
Debt Interest, Bond Anticipation Notes	15,008	H97307	
TOTAL Debt Interest	15,008		0
TOTAL Expenditures	910,849		0
TOTAL Detail Expenditures And Other Uses	910,849		0

VILLAGE OF Webster
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-16,174	H8021	100
Prior Period Adj -Decrease In Fund Balance	12,304	H8015	
Restated Fund Balance - Beg of Year	-28,478	H8022	100
ADD - REVENUES AND OTHER SOURCES	939,427		
DEDUCT - EXPENDITURES AND OTHER USES	910,849		
Fund Balance - End of Year	100	H8029	100

VILLAGE OF Webster
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	323,621	K101	323,621
Buildings	4,946,761	K102	4,941,378
Machinery And Equipment	5,029,823	K104	4,789,445
Construction Work In Progress		K105	
Infrastructure	6,430,639	K106	6,431,089
Accum Deprec, Buildings	-4,015,466	K112	-4,062,921
Accum Depr, Machinery & Equip	-3,404,823	K114	-3,425,468
Accum Deprec, Infrastructure	-1,747,015	K116	-1,857,883
TOTAL Fixed Assets (net)	7,563,540		7,139,261
TOTAL Assets and Deferred Outflows of Resources	7,563,540		7,139,261

VILLAGE OF Webster
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	7,563,540	K159	7,139,261
TOTAL Investments in Non-Current Government Assets	7,563,540		7,139,261
TOTAL Fund Balance	7,563,540		7,139,261
TOTAL	7,563,540		7,139,261

VILLAGE OF Webster
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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	13,423	TA200	9,636
Cash In Time Deposits	133	TA201	100
TOTAL Cash	13,556		9,736
Accrued Interest Receivable	451	TA381	
TOTAL Other Receivables (net)	451		0
Due From Other Funds		TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	14,007		9,736

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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds		TA630	1,067
TOTAL Due To Other Funds	0		1,067
Consolidated Payroll		TA10	-868
Individual Retirement Account	807	TA16	795
State Retirement	1,135	TA18	1,076
Group Insurance	3,868	TA20	1,824
Federal Income Tax		TA22	-60
Income Executions		TA23	
Assoc & Union Dues	8,000	TA24	
Employees Annuities	297	TA29	-98
Guaranty & Bid Deposits	-100	TA30	6,000
TOTAL Agency Liabilities	14,007		8,669
TOTAL Liabilities	14,007		9,736
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,007		9,736

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

Balance Sheet

Code Description	2019	EdpCode	2020
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For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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For the Fiscal Year Ending 2020

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
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 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	5,383,646	W129	7,181,642
TOTAL Provision To Be Made In Future Budgets	5,383,646		7,181,642
TOTAL Assets and Deferred Outflows of Resources	5,383,646		7,181,642

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	306,007	W638	1,151,626
Total OPEB Liability	3,733,617	W683	4,752,529
Installment Purchase Debt		W685	
Compensated Absences	34,022	W687	82,487
TOTAL Other Liabilities	4,073,646		5,986,642
Bonds Payable	1,310,000	W628	1,195,000
TOTAL Bond And Long Term Liabilities	1,310,000		1,195,000
TOTAL Liabilities	5,383,646		7,181,642
TOTAL Liabilities	5,383,646		7,181,642

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

9/28/2020

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	\$440,000	\$25,000	\$0	\$0		\$415,000
2013	BOND E	STP reconstruction			09/27/2012	09/15/2032	2.00%		\$455,000	\$360,000	\$20,000	\$0	\$0		\$340,000
2013	BOND E	Sewer outfall			12/18/2012	11/15/2026	2.125%		\$300,000	\$200,000	\$20,000	\$0	\$0		\$180,000
2013	BOND N	Milling and paving			12/18/2012	11/15/2025	2.125%		\$320,000	\$195,000	\$25,000	\$0	\$0		\$170,000
2013	BOND N	Water tank			09/27/2012	09/15/2022	2.00%		\$255,000	\$115,000	\$25,000	\$0	\$0		\$90,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$1,310,000	\$115,000	\$0	\$0	\$0	\$1,195,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$1,310,000	\$115,000	\$0	\$0	\$0	\$1,195,000

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$113,960.00
Time Deposits	9Z2021	\$1,237,972.00
Total		\$1,352,082.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$363,960.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,007,732.00
Total		\$1,371,692.00
 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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-390	\$77,095	\$0	\$14,875	\$62,220
****-854	\$1,116,094	\$10,476	\$101	\$1,126,469
****-455	\$100	\$0	\$0	\$100
****-471	\$14,630	\$0	\$4,994	\$9,636
****-658	\$121,878	\$0	\$0	\$121,878
****-377	\$22,035	\$0	\$1,567	\$20,468
****-439	\$100	\$0	\$0	\$100
Total Adjusted Bank Balance				<u>\$1,340,871</u>
Petty Cash				<u>\$150.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$1,341,021</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$1,341,021</u>
* Must be equal				

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

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>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>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</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 2020

Total Full Time Employees:		16			
Total Part Time Employees:		8			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$142,400.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$79,270.00			
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$411,095.00			
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$6,034.00			
Total		\$638,799.00			
Computed Total From Financial Section (comparative purposes only)		\$638,799.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,413	2,772	gallons	
Diesel Fuel	\$11,551	6,254	gallons	
Fuel Oil			gallons	
Natural Gas	\$7,316	11,197	cubic feet	CCF
Electricity	\$131,505	894,618	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 05/31/2020, is TRUE and correct to the best of my knowledge and belief.

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

09/28/2020
Date of Certification

(585) 265-3770
Official Telephone Number

VILLAGE OF Webster
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8012 Correct beginning FB

(G) SEWER

Adjustment Reason

Account Code G8012 Correct beginning FB

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 N/A - No Adjustment