

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Geneseo
County of Livingston
For the Fiscal Year Ended 05/31/2021

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

VILLAGE OF Geneseo

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TC) CUSTODIAL
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	3	A200	100
Cash In Time Deposits	321,335	A201	300,338
Petty Cash	150	A210	150
TOTAL Cash	321,488		300,588
Taxes Receivable, Current	0	A250	
Taxes Receivable, Overdue	0	A260	
TOTAL Taxes Receivable (net)	0		0
Accounts Receivable	24,538	A380	31,310
TOTAL Other Receivables (net)	24,538		31,310
Due From State And Federal Government	0	A410	0
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	0	A391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	0	A440	0
TOTAL Due From Other Governments	0		0
Prepaid Expenses	0	A480	0
TOTAL Prepaid Expenses	0		0
Cash In Time Deposits Special Reserves	2,247,752	A231	2,345,656
TOTAL Restricted Assets	2,247,752		2,345,656
TOTAL Assets	2,593,777		2,677,554

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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	43,692	A600	38,362
TOTAL Accounts Payable	43,692		38,362
Accrued Liabilities	37,472	A601	43,675
Accrued Interest Payable	0	A651	0
TOTAL Accrued Liabilities	37,472		43,675
Overpayments & Clearing Account	1,500	A690	0
TOTAL Other Liabilities	1,500		0
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
Due To Other Governments	0	A631	0
TOTAL Due To Other Governments	0		0
Consolidated Payroll		A710	98
TOTAL Payroll Liabilities	0		98
TOTAL Liabilities	82,663		82,135
Fund Balance			
Capital Reserve	2,247,752	A878	2,345,656
TOTAL Restricted Fund Balance	2,247,752		2,345,656
Assigned Appropriated Fund Balance	67,346	A914	171,982
TOTAL Assigned Fund Balance	67,346		171,982
Unassigned Fund Balance	196,016	A917	77,782
TOTAL Unassigned Fund Balance	196,016		77,782
TOTAL Fund Balance	2,511,114		2,595,420
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,593,777		2,677,554

VILLAGE OF Geneseo
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	1,791,310	A1001	1,832,989
TOTAL Real Property Taxes	1,791,310		1,832,989
Other Payments In Lieu of Taxes	15,757	A1081	31,522
Interest & Penalties On Real Prop Taxes	7,575	A1090	4,144
TOTAL Real Property Tax Items	23,332		35,666
Non Prop Tax Dist By County	125,362	A1120	125,548
Utilities Gross Receipts Tax	40,741	A1130	37,517
Franchises	55,381	A1170	52,615
TOTAL Non Property Tax Items	221,484		215,680
Treasurer Fees	652	A1230	1,167
Police Fees	100	A1520	103
Public Health Fees	1,340	A1601	2,500
Ambulance Charges	170,535	A1640	224,577
Public Works Charges	1,440	A1710	1,729
Parking Lots And Garages-No Tax	8,400	A1721	11,020
Parking Meter Fees Non-Taxable	37,010	A1741	28,135
Park And Recreational Charges	1,310	A2001	1,070
Zoning Fees	3,675	A2110	3,770
Other Home & Community Services Income	9,690	A2189	10,290
TOTAL Departmental Income	234,151		284,360
Fire Protection Services Other Govts	151,500	A2262	154,530
Youth Recreation Services, Other Govts	38,480	A2350	0
TOTAL Intergovernmental Charges	189,980		154,530
Interest And Earnings	5,668	A2401	4,220
Rental of Equipment	300	A2414	250
Commissions	0	A2450	
TOTAL Use of Money And Property	5,968		4,470
Business & Occupational License	450	A2501	200
Games of Chance	0	A2530	0
Public Safety Permits	50	A2550	1,300
Building And Alteration Permits	0	A2555	
Permits, Other	30,108	A2590	26,133
TOTAL Licenses And Permits	30,608		27,633
Fines And Forfeited Bail	154,903	A2610	96,435
TOTAL Fines And Forfeitures	154,903		96,435
Sales of Real Property	0	A2660	0
Sales of Equipment	64,952	A2665	2,250
Insurance Recoveries	645	A2680	5,188
Other Compensation For Loss	0	A2690	0
TOTAL Sale of Property And Compensation For Loss	65,597		7,438
Refunds of Prior Year's Expenditures	0	A2701	0
Gifts And Donations	10,000	A2705	0
Proceeds of Seized & Unclaimed Property	0	A2715	272
AIM Related Payments	72,701	A2750	72,701

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Unclassified (specify)	101	A2770	0
TOTAL Miscellaneous Local Sources	82,802		72,973
St Aid, Revenue Sharing	0	A3001	
St Aid, Mortgage Tax	28,224	A3005	33,085
ST. Aid, Records MgmT.	0	A3060	
St Aid - Other (specify)	1,000	A3089	0
St Aid, Other Public Safety	0	A3389	
St Aid, Consolidated Highway Aid	36,047	A3501	108,945
St Aid, Other Transportation	0	A3589	
St Aid, Youth Programs	0	A3820	
TOTAL State Aid	65,271		142,029
Federal Aid - Other	0	A4089	0
TOTAL Federal Aid	0		0
TOTAL Revenues	2,865,406		2,874,204
Interfund Transfers	84,000	A5031	84,000
TOTAL Interfund Transfers	84,000		84,000
Statutory Installment Bonds	0	A5720	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	84,000		84,000
TOTAL Revenues	2,949,406		2,958,204

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	6,599	A10101	6,642
Legislative Board, Contr Expend	378	A10104	687
TOTAL Legislative Board	6,978		7,329
Municipal Court, Pers Serv	86,666	A11101	77,179
Municipal Court, Equip & Cap Outlay	532	A11102	163
Municipal Court, Contr Expend	9,656	A11104	5,003
TOTAL Municipal Court	96,854		82,346
Mayor, Pers Serv	4,001	A12101	4,001
Mayor, Contr Expend	408	A12104	840
TOTAL Mayor	4,409		4,841
Auditor, Contr Expend	1,000	A13204	2,816
TOTAL Auditor	1,000		2,816
Treasurer, Pers Serv	39,175	A13251	32,165
Treasurer, Equip & Cap Outlay	2,212	A13252	288
Treasurer, Contr Expend	11,987	A13254	13,460
TOTAL Treasurer	53,374		45,912
Tax Advertising, Contr Expend	3,688	A13624	2,225
TOTAL Tax Advertising	3,688		2,225
Law, Contr Expend	5,500	A14204	19,605
TOTAL Law	5,500		19,605
Engineer, Contr Expend	6,074	A14404	6,146
TOTAL Engineer	6,074		6,146
Elections, Contr Expend	0	A14504	1,800
TOTAL Elections	0		1,800
Records Mgmt, Contr Expend	4,393	A14604	4,453
TOTAL Records Mgmt	4,393		4,453
Operation of Plant, Pers Serv	1,079	A16201	
Operation of Plant, Equip & Cap Outlay	0	A16202	
Operation of Plant, Contr Expend	-99	A16204	741
TOTAL Operation of Plant	980		741
Central Garage Equip & Cap Outlay	0	A16402	
Central Garage Contr Expend	4,633	A16404	3,210
TOTAL Central Garage Contr Expend	4,633		3,210
Unallocated Insurance, Contr Expend	51,869	A19104	54,130
TOTAL Unallocated Insurance	51,869		54,130
Municipal Assn Dues, Contr Expend	4,518	A19204	3,918
TOTAL Municipal Assn Dues	4,518		3,918
Judgements And Claims, Contr Expend	0	A19304	0
TOTAL Judgements And Claims	0		0
Purchase of Land/Right of Way, Contract Exp	0	A19404	0
TOTAL Purchase of Land/Right of Way	0		0
Taxes & Assess On Munic Prop, Contr Expend	0	A19504	0
TOTAL Taxes & Assess On Munic Prop	0		0
TOTAL General Government Support	244,269		239,472

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Education, Contr Expend	0	A29894	
TOTAL Other Education	0		0
TOTAL Education	0		0
Police, Pers Serv	705,490	A31201	705,281
Police, Equip & Cap Outlay	24,640	A31202	35,636
Police, Contr Expend	47,752	A31204	41,201
TOTAL Police	777,882		782,117
On-Street Parking, Pers Serv	7,531	A33201	8,753
On-Street Parking, Equipment & Cap Outlay	5,699	A33202	996
On-Street Parking, Contr Expend	7,865	A33204	8,780
TOTAL On-Street Parking	21,095		18,529
Fire, Equip & Cap Outlay	11,807	A34102	10,494
Fire, Contr Expend	49,289	A34104	48,410
TOTAL Fire	61,096		58,904
TOTAL Public Safety	860,073		859,550
Ambulance, Equip & Cap Outlay	43,230	A45402	215,809
Ambulance, Contr Expend	107,936	A45404	99,020
TOTAL Ambulance	151,167		314,829
TOTAL Health	151,167		314,829
Street Admin, Equip & Cap Outlay	500	A50102	
Street Admin, Contr Expend	0	A50104	
TOTAL Street Admin	500		0
Maint of Streets, Pers Serv	244,176	A51101	285,427
Maint of Streets, Equip & Cap Outlay	151,878	A51102	63,500
Maint of Streets, Contr Expend	81,337	A51104	121,969
TOTAL Maint of Streets	477,392		470,896
Perm Improve Highway, Equip & Cap Outlay	36,047	A51122	
TOTAL Perm Improve Highway	36,047		0
Snow Removal, Pers Serv	9,427	A51421	
Snow Removal, Equip & Cap Outlay	0	A51422	
Snow Removal, Contr Expend	26,236	A51424	
TOTAL Snow Removal	35,663		0
Street Lighting, Contr Expend	113,770	A51824	116,432
TOTAL Street Lighting	113,770		116,432
Sidewalks, Pers Serv	9,367	A54101	
Sidewalks, Equip & Cap Outlay	0	A54102	
Sidewalks, Contr Expend	13,718	A54104	
TOTAL Sidewalks	23,085		0
TOTAL Transportation	686,457		587,328
Publicity, Contr Expend	5,500	A64104	5,500
TOTAL Publicity	5,500		5,500
Other Eco & Dev, Contr Expend	9,000	A69894	9,000
TOTAL Other Eco & Dev	9,000		9,000
TOTAL Economic Assistance And Opportunity	14,500		14,500
Playgr & Rec Centers, Pers Serv	22,037	A71401	26,157

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Playgr & Rec Centers, Equip & Cap Outlay	0	A71402	
Playgr & Rec Centers, Contr Expend	9,316	A71404	10,465
TOTAL Playgr & Rec Centers	31,353		36,622
Youth Prog, Pers Serv	0	A73101	
Youth Prog, Contr Expend	83,092	A73104	0
TOTAL Youth Prog	83,092		0
Historian, Contr Expend	611	A75104	324
TOTAL Historian	611		324
Celebrations, Contr Expend	2,158	A75504	599
TOTAL Celebrations	2,158		599
Adult Recreation, Contr Expend	1,500	A76204	1,500
TOTAL Adult Recreation	1,500		1,500
TOTAL Culture And Recreation	118,714		39,045
Zoning, Pers Serv	1,400	A80101	1,400
Zoning, Contr Expend	1,119	A80104	7,025
TOTAL Zoning	2,519		8,425
Planning, Pers Serv	3,958	A80201	3,625
Planning, Contr Expend	1,067	A80204	502
TOTAL Planning	5,025		4,127
Storm Sewers, Pers Serv	0	A81401	
Storm Sewers, Equip & Cap Outlay	0	A81402	
Storm Sewers, Contr Expend	3,592	A81404	
TOTAL Storm Sewers	3,592		0
Refuse & Garbage, Pers Serv	17,203	A81601	
Refuse & Garbage, Equip & Cap Outlay	0	A81602	
Refuse & Garbage, Contr Expend	26,536	A81604	
TOTAL Refuse & Garbage	43,739		0
Shade Tree, Pers Serv	355	A85601	439
Shade Tree, Contr Expend	28,771	A85604	29,313
TOTAL Shade Tree	29,126		29,752
Code Enforcements, Pers Serv	52,208	A86641	54,959
Code Enforcements, Equip & Cap Outlay	0	A86642	1,551
Code Enforcements, Contr Expend	4,760	A86644	5,012
TOTAL Code Enforcements	56,968		61,521
TOTAL Home And Community Services	140,969		103,825
State Retirement System	47,858	A90108	54,297
Police & Firemen Retirement, Empl Bnfts	142,836	A90158	149,051
Social Security, Employer Cont	93,912	A90308	95,965
Worker's Compensation, Empl Bnfts	8,272	A90408	8,359
Unemployment Insurance, Empl Bnfts	0	A90508	0
Disability Insurance, Empl Bnfts	38	A90558	-291
Hospital & Medical (dental) Ins, Empl Bnft	177,354	A90608	167,931
Other Employee Benefits (spec)	0	A90898	
TOTAL Employee Benefits	470,270		475,312

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Debt Principal, Serial Bonds	140,000	A97106	140,000
Debt Principal, Installment Bonds	0	A97206	0
Debt Principal, Bond Anticipation Notes	38,000	A97306	40,000
Install Pur Debt, Principal	27,388	A97856	34,578
TOTAL Debt Principal	205,388		214,578
Debt Interest, Serial Bonds	26,406	A97107	22,088
Debt Interest, Installment Bonds	0	A97207	0
Debt Interest, Bond Anticipation Notes	1,828	A97307	748
Install Pur Debt, Interest	1,832	A97857	2,628
TOTAL Debt Interest	30,066		25,463
TOTAL Expenditures	2,921,872		2,873,902
Transfers, Other Funds	0	A99019	0
Transfers, Capital Projects Fund		A99509	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	2,921,872		2,873,902

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,468,512	A8021	2,511,131
Prior Period Adj -Increase In Fund Balance	15,085	A8012	
Restated Fund Balance - Beg of Year	2,483,597	A8022	2,511,131
ADD - REVENUES AND OTHER SOURCES	2,949,406		2,958,204
DEDUCT - EXPENDITURES AND OTHER USES	2,921,872		2,873,902
Fund Balance - End of Year	2,511,131	A8029	2,595,434

VILLAGE OF Geneseo
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	1,836,093	A1049N	1,872,815
Est Rev - Real Property Tax Items	37,000	A1099N	42,244
Est Rev - Non Property Tax Items	226,000	A1199N	214,000
Est Rev - Departmental Income	198,500	A1299N	263,150
Est Rev - Intergovernmental Charges	196,530	A2399N	263,950
Est Rev - Use of Money And Property	9,800	A2499N	11,300
Est Rev - Licenses And Permits	14,350	A2599N	20,500
Est Rev - Fines And Forfeitures	185,000	A2649N	70,000
Est Rev - Sale of Prop And Comp For Loss	71,900	A2699N	9,000
Est Rev - Miscellaneous Local Sources	2,050	A2799N	2,905
Est Rev - State Aid	179,899	A3099N	150,000
TOTAL Estimated Revenues	2,957,122		2,919,864
Estimated - Interfund Transfer	84,000	A5031N	99,000
Appropriated Fund Balance	67,346	A599N	171,982
TOTAL Estimated Other Sources	151,346		270,982
TOTAL Estimated Revenues	3,108,468		3,190,846

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	285,659	A1999N	312,473
App - Public Safety	1,066,280	A3999N	1,086,836
App - Health	128,500	A4999N	128,500
App - Transportation	629,580	A5999N	710,080
App - Economic Assistance And Opportunity	14,500	A6999N	14,500
App - Culture And Recreation	130,600	A7999N	98,300
App - Home And Community Services	113,483	A8999N	112,180
App - Employee Benefits	510,208	A9199N	567,356
App - Debt Service	229,658	A9899N	160,621
TOTAL Appropriations	3,108,468		3,190,846
TOTAL Appropriations	3,108,468		3,190,846

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	0	CD200	0
Cash In Time Deposits	288,598	CD201	288,222
TOTAL Cash	288,598		288,222
Accounts Receivable	978	CD380	978
Accrued Interest Receivable	0	CD381	0
Rehabilitation Loan Receivable	96,497	CD390	96,497
TOTAL Other Receivables (net)	97,475		97,475
Due From Other Funds	0	CD391	0
TOTAL Due From Other Funds	0		0
TOTAL Assets	386,074		385,697

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	386,074	CD915	385,697
TOTAL Assigned Fund Balance	386,074		385,697
TOTAL Fund Balance	386,074		385,697
TOTAL Liabilities, Deferred Inflows And Fund Balance	386,074		385,697

VILLAGE OF Geneseo
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Community Development Income	100	CD2170	0
TOTAL Departmental Income	100		0
Interest And Earnings	364	CD2401	288
TOTAL Use of Money And Property	364		288
Unclassified (specify)	0	CD2770	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	464		288
TOTAL Revenues	464		288

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Rehab Loans & Grant, Contr Expend	2,663	CD86684	665
TOTAL Rehab Loans & Grant	2,663		665
Administration, Contr Expend	48	CD86864	0
TOTAL Administration	48		0
TOTAL Home And Community Services	2,711		665
TOTAL Expenditures	2,711		665
TOTAL Expenditures	2,711		665

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	388,318	CD8021	386,071
Restated Fund Balance - Beg of Year	388,318	CD8022	386,071
ADD - REVENUES AND OTHER SOURCES	464		288
DEDUCT - EXPENDITURES AND OTHER USES	2,711		665
Fund Balance - End of Year	386,071	CD8029	385,695

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(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	3	FX200	2
Cash In Time Deposits	1,124,960	FX201	1,364,775
TOTAL Cash	1,124,963		1,364,777
Water Rents Receivable	51,240	FX350	45,418
Accounts Receivable	2,870	FX380	541
TOTAL Other Receivables (net)	54,110		45,960
Due From Other Funds		FX391	0
TOTAL Due From Other Funds	0		0
Cash In Time Deposits Special Reserves	118,032	FX231	133,154
TOTAL Restricted Assets	118,032		133,154
TOTAL Assets	1,297,104		1,543,891

VILLAGE OF Geneseo
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(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	13,378	FX600	16,093
TOTAL Accounts Payable	13,378		16,093
Accrued Liabilities	4,760	FX601	5,243
TOTAL Accrued Liabilities	4,760		5,243
TOTAL Liabilities	18,138		21,336
Fund Balance			
Capital Reserve	118,032	FX878	133,154
TOTAL Restricted Fund Balance	118,032		133,154
Assigned Appropriated Fund Balance	59,775	FX914	
Assigned Unappropriated Fund Balance	1,101,160	FX915	1,389,401
TOTAL Assigned Fund Balance	1,160,935		1,389,401
TOTAL Fund Balance	1,278,967		1,522,556
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,297,105		1,543,891

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(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Metered Water Sales	1,256,983	FX2140	1,288,848
Unmetered Water Sales		FX2142	0
Water Service Charges	19,837	FX2144	20,855
Interest & Penalties On Water Rents	4,830	FX2148	5,230
TOTAL Departmental Income	1,281,649		1,314,933
Interest And Earnings	1,355	FX2401	1,316
TOTAL Use of Money And Property	1,355		1,316
Forfeitures of Deposits		FX2620	0
TOTAL Fines And Forfeitures	0		0
Sales of Equipment		FX2665	0
Insurance Recoveries		FX2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures		FX2701	0
Unclassified (specify)		FX2770	60
TOTAL Miscellaneous Local Sources	0		60
TOTAL Revenues	1,283,004		1,316,309
Interfund Transfers		FX5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	1,283,004		1,316,309

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

(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Central Garage, Contr Expend	2,075	FX16404	1,936
TOTAL Central Garage	2,075		1,936
Unallocated Insurance, Contr Expend	34,306	FX19104	35,617
TOTAL Unallocated Insurance	34,306		35,617
Judgements And Claims, Contr Expend		FX19304	0
TOTAL Judgements And Claims	0		0
Taxes & Assess On Munic Prop, Contr Expend	39,959	FX19504	40,387
TOTAL Taxes & Assess On Munic Prop	39,959		40,387
Other General Govt Support, Personal Serv	60,232	FX19891	51,286
Other General Govt Support, Equip&Cap Out	2,505	FX19892	185
Other General Govt Support, Contract Exp	17,909	FX19894	19,799
TOTAL Other General Govt Support	80,645		71,269
TOTAL General Government Support	156,986		149,210
Water Administration, Pers Serv	90,815	FX83101	94,722
Water Administration, Contr Expend	8,159	FX83104	7,004
TOTAL Water Administration	98,974		101,725
Source Supply Pwr & Pump, Pers Serv	5,397	FX83201	32,053
Source Supply Pwr & Pump, Equip & Cap Out	12,852	FX83202	8,436
Source Supply Pwr & Pump, Contr Expend	235,865	FX83204	238,691
TOTAL Source Supply Pwr & Pump	254,113		279,181
Water Purification, Pers Serv	31,442	FX83301	24,884
Water Purification, Equip & Cap Outlay	10,823	FX83302	0
Water Purification, Contr Expend	66,371	FX83304	64,310
TOTAL Water Purification	108,636		89,194
Water Trans & Distrib, Pers Serv	28,342	FX83401	9,622
Water Trans & Distrib, Equip & Cap Outlay	46,322	FX83402	14,561
Water Trans & Distrib, Contr Expend	42,574	FX83404	49,989
TOTAL Water Trans & Distrib	117,238		74,173
Conservation, Contr Expend	24,642	FX87104	22,228
TOTAL Conservation	24,642		22,228
TOTAL Home And Community Services	603,603		566,501
State Retirement, Empl Bnfts	41,410	FX90108	37,437
Social Security, Empl Bnfts	16,142	FX90308	16,766
Workers Compensation, Empl Bnfts	8,272	FX90408	8,359
Unemployment Insurance, Empl Bnfts		FX90508	0
Disability Insurance, Empl Bnfts	-55	FX90558	186
Hospital & Medical (dental) Ins, Empl Bnft	46,201	FX90608	70,274
TOTAL Employee Benefits	111,969		133,022
Debt Principal, Serial Bonds	45,000	FX97106	45,000
Debt Principal, Bond Anticipation Notes	122,000	FX97306	126,000
TOTAL Debt Principal	167,000		171,000
Debt Interest, Serial Bonds	9,531	FX97107	8,631

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

(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Debt Interest, Bond Anticipation Notes	5,812	FX97307	2,356
TOTAL Debt Interest	15,343		10,987
TOTAL Expenditures	1,054,902		1,030,720
Transfers, Other Funds	42,000	FX99019	42,000
Transfers, Capital Projects Fund		FX99509	0
TOTAL Operating Transfers	42,000		42,000
TOTAL Other Uses	42,000		42,000
TOTAL Expenditures	1,096,902		1,072,720

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

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,084,725	FX8021	1,278,986
Prior Period Adj -Increase In Fund Balance	8,158	FX8012	
Prior Period Adj -Decrease In Fund Balance		FX8015	19
Restated Fund Balance - Beg of Year	1,092,883	FX8022	1,278,966
ADD - REVENUES AND OTHER SOURCES	1,283,004		1,316,309
DEDUCT - EXPENDITURES AND OTHER USES	1,096,902		1,072,720
Fund Balance - End of Year	1,278,986	FX8029	1,522,555

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

(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	1,300,600	FX1299N	1,320,000
Est Rev - Use of Money And Property	700	FX2499N	725
Est Rev - Miscellaneous Local Sources	0	FX2799N	20
TOTAL Estimated Revenues	1,301,300		1,320,745
Appropriated Fund Balance	59,775	FX599N	0
TOTAL Estimated Other Sources	59,775		0
TOTAL Estimated Revenues	1,361,075		1,320,745

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

(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	184,393	FX1999N	231,580
App - Home And Community Services	773,142	FX8999N	852,820
App - Employee Benefits	133,631	FX9199N	124,265
App - Debt Service	227,909	FX9899N	62,580
TOTAL Appropriations	1,319,075		1,271,245
App - Interfund Transfer	42,000	FX9999N	49,500
TOTAL Other Uses	42,000		49,500
TOTAL Appropriations	1,361,075		1,320,745

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

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	3	G200	2
Cash In Time Deposits	452,009	G201	472,973
TOTAL Cash	452,012		472,976
Sewer Rents Receivable	90,680	G360	83,940
Accounts Receivable	230	G380	230
TOTAL Other Receivables (net)	90,910		84,170
Due From State And Federal Government	0	G410	0
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	0	G391	0
TOTAL Due From Other Funds	0		0
Cash In Time Deposits Special Reserves	49,283	G231	69,335
TOTAL Restricted Assets	49,283		69,335
TOTAL Assets	592,205		626,481

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

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	17,914	G600	17,067
TOTAL Accounts Payable	17,914		17,067
Accrued Liabilities	9,071	G601	7,354
TOTAL Accrued Liabilities	9,071		7,354
Due To Other Funds	0	G630	0
TOTAL Due To Other Funds	0		0
Bond Interest And Matured Bonds Payable	0	G629	0
TOTAL Bond And Long Term Liabilities	0		0
TOTAL Liabilities	26,985		24,421
Fund Balance			
Capital Reserve	49,205	G878	78
Reserve For Repairs	78	G882	69,257
TOTAL Restricted Fund Balance	49,283		69,335
Assigned Appropriated Fund Balance	163,189	G914	
Assigned Unappropriated Fund Balance	352,748	G915	532,726
TOTAL Assigned Fund Balance	515,937		532,726
TOTAL Fund Balance	565,220		602,061
TOTAL Liabilities, Deferred Inflows And Fund Balance	592,205		626,481

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

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sewer Rents	931,300	G2120	919,688
Sewer Charges	3,000	G2122	3,750
Interest & Penalties On Sewer Accts	7,915	G2128	8,678
TOTAL Departmental Income	942,215		932,115
Sewer Serv Other Govts	150,865	G2374	160,931
TOTAL Intergovernmental Charges	150,865		160,931
Interest And Earnings	646	G2401	534
TOTAL Use of Money And Property	646		534
Sales of Equipment	0	G2665	0
Insurance Recoveries	0	G2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	76	G2701	26
Unclassified (specify)	0	G2770	0
TOTAL Miscellaneous Local Sources	76		26
St Aid, Sewer Cap Proj	0	G3990	0
TOTAL State Aid	0		0
TOTAL Revenues	1,093,802		1,093,606
Interfund Transfers	0	G5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	1,093,802		1,093,606

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

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fiscal Agents Fees, Contr Expend	2,150	G13804	1,612
TOTAL Fiscal Agents Fees	2,150		1,612
Unallocated Insurance, Contr Expend	34,306	G19104	35,832
TOTAL Unallocated Insurance	34,306		35,832
Judgements And Claims, Contr Expend	0	G19304	0
TOTAL Judgements And Claims	0		0
Taxes & Assess On Munic Prop, Contr Expend	0	G19504	0
TOTAL Taxes & Assess On Munic Prop	0		0
Other General Govt Support, Personal Serv	60,418	G19891	51,806
Other General Govt Support, Equip&Cap Out	2,514	G19892	
Other General Govt Support, Contract Exp	20,506	G19894	21,100
TOTAL Other General Govt Support	83,439		72,906
TOTAL General Government Support	119,895		110,350
Sewer Administration, Pers Serv	90,270	G81101	84,712
Sewer Administration, Contr Expend	6,368	G81104	4,493
TOTAL Sewer Administration	96,637		89,205
Sanitary Sewers, Pers Serv	2,262	G81201	14,195
Sanitary Sewers, Equip & Cap Outlay	38,500	G81202	20,475
Sanitary Sewers, Contr Expend	16,089	G81204	14,500
TOTAL Sanitary Sewers	56,851		49,171
Sewage Treat Disp, Pers Serv	197,696	G81301	146,200
Sewage Treat Disp, Equip & Cap Outlay	34,188	G81302	3,571
Sewage Treat Disp, Contr Expend	175,078	G81304	181,661
TOTAL Sewage Treat Disp	406,963		331,432
TOTAL Home And Community Services	560,451		469,808
State Retirement, Empl Bnfts	41,410	G90108	37,437
Social Security , Empl Bnfts	25,724	G90308	23,869
Worker's Compensation, Empl Bnfts	8,271	G90408	8,359
Unemployment Insurance, Empl Bnfts	0	G90508	0
Disability Insurance, Empl Bnfts	-55	G90558	71
Hospital & Medical (dental) Ins, Empl Bnft	46,201	G90608	68,027
TOTAL Employee Benefits	121,551		137,764
Debt Principal, Serial Bonds	265,000	G97106	265,000
Debt Principal, Bond Anticipation Notes	22,000	G97306	22,800
TOTAL Debt Principal	287,000		287,800
Debt Interest, Serial Bonds	10,044	G97107	9,044
Debt Interest, Bond Anticipation Notes	0	G97307	0
TOTAL Debt Interest	10,044		9,044
TOTAL Expenditures	1,098,940		1,014,766
Transfers, Other Funds	42,000	G99019	42,000

VILLAGE OF Geneseo
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For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Other Uses			
Transfers, Capital Projects Fund	0	G99509	0
TOTAL Operating Transfers	42,000		42,000
TOTAL Other Uses	42,000		42,000
TOTAL Expenditures	1,140,940		1,056,766

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

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	612,364	G8021	565,226
Restated Fund Balance - Beg of Year	612,364	G8022	565,226
ADD - REVENUES AND OTHER SOURCES	1,093,802		1,093,606
DEDUCT - EXPENDITURES AND OTHER USES	1,140,940		1,056,766
Fund Balance - End of Year	565,226	G8029	602,067

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

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	927,000	G1299N	917,000
Est Rev - Intergovernmental Charges	125,000	G2399N	150,000
Est Rev - Use of Money And Property	1,100	G2499N	1,100
Est Rev - Miscellaneous Local Sources	0	G2799N	8,000
TOTAL Estimated Revenues	1,053,100		1,076,100
Appropriated Fund Balance	163,189	G599N	0
TOTAL Estimated Other Sources	163,189		0
TOTAL Estimated Revenues	1,216,289		1,076,100

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

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	140,893	G1999N	136,750
App - Home And Community Services	595,300	G8999N	461,370
App - Employee Benefits	137,832	G9199N	128,265
App - Debt Service	300,264	G9899N	300,215
TOTAL Appropriations	1,174,289		1,026,600
App - Interfund Transfer	42,000	G9999N	49,500
TOTAL Other Uses	42,000		49,500
TOTAL Appropriations	1,216,289		1,076,100

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	352	H200	353
Cash With Fiscal Agent		H223	
TOTAL Cash	352		353
TOTAL Assets	352		353

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	1,208,542	H626	191,550
TOTAL Notes Payable	1,208,542		191,550
Other Liabilities		H688	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	1,208,542		191,550
Fund Balance			
Unassigned Fund Balance	-1,208,190	H917	-191,197
TOTAL Unassigned Fund Balance	-1,208,190		-191,197
TOTAL Fund Balance	-1,208,190		-191,197
TOTAL Liabilities, Deferred Inflows And Fund Balance	352		353

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	34	H2401	4
TOTAL Use of Money And Property	34		4
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid, Sewer Cap Proj	27,921	H3990	929,020
TOTAL State Aid	27,921		929,020
TOTAL Revenues	27,954		929,023
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
Bans Redeemed From Appropriations	182,000	H5731	188,800
Installment Purchase Debt		H5785	34,673
TOTAL Proceeds of Obligations	182,000		223,473
TOTAL Other Sources	182,000		223,473
TOTAL Revenues	209,954		1,152,496

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Equip & Cap Outlay		H51102	34,673
TOTAL Maint of Streets	0		34,673
Sidewalks, Equip & Cap Outlay		H54102	
TOTAL Sidewalks	0		0
TOTAL Transportation	0		34,673
Sanitary Sewers, Equip & Cap Outlay		H81202	
TOTAL Sanitary Sewers	0		0
Sewage Treat Disp, Equip & Cap Outlay	1,092,463	H81302	100,828
TOTAL Sewage Treat Disp	1,092,463		100,828
Storm Sewers, Equip & Cap Outlay		H81402	
TOTAL Storm Sewers	0		0
Water Trans & Distrib, Equip & Cap Outlay		H83402	
TOTAL Water Trans & Distrib	0		0
TOTAL Home And Community Services	1,092,463		100,828
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes		H97307	
TOTAL Debt Interest	0		0
TOTAL Expenditures	1,092,463		135,501
TOTAL Expenditures	1,092,463		135,501

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-325,682	H8021	-1,208,190
Restated Fund Balance - Beg of Year	-325,682	H8022	-1,208,190
ADD - REVENUES AND OTHER SOURCES	209,954		1,152,496
DEDUCT - EXPENDITURES AND OTHER USES	1,092,463		135,501
Fund Balance - End of Year	-1,208,190	H8029	-191,194

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Buildings		K102	1,423,248
Improvements Other Than Buildings		K103	1,774
Machinery And Equipment		K104	5,521,898
Infrastructure		K106	1,528,535
TOTAL Fixed Assets (net)	0		8,475,455
TOTAL Assets	0		8,475,455

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities			
Total Non-Current Govt Assets		K159	8,475,455
TOTAL Investments in Non-Current Government Assets	0		8,475,455
TOTAL Fund Balance	0		8,475,455
TOTAL	0		8,475,455

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

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	7,527	TA200	
TOTAL Cash	7,527		0
Deferred Comp Plan Assets	1,266,011	TA460	
TOTAL Investments	1,266,011		0
Due From Other Funds	0	TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	1,273,538		0

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

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Consolidated Payroll	120	TA10	
Deferred Compensation	0	TA17	
State Retirement	0	TA18	
Disability Insurance	0	TA19	
Group Insurance	10	TA20	
Nys Income Tax	0	TA21	
Federal Income Tax	0	TA22	
Income Executions	0	TA23	
Assoc & Union Dues	0	TA24	
Social Security Tax	0	TA26	
Nyc Income Tax	0	TA28	
Employees Annuities	1,266,011	TA29	
Guaranty & Bid Deposits	0	TA30	
Bail Deposits	3,100	TA35	
Other Funds (specify)	4,297	TA85	
TOTAL Agency Liabilities	1,273,538		0
TOTAL Liabilities	1,273,538		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,273,538		0

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

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TC200	9,425
TOTAL Cash	0		9,425
TOTAL Assets	0		9,425

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

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Bail Deposits		TC735	3,115
TOTAL Other Deposits	0		3,115
Other Liabilities (Specify)		TC688	6,310
TOTAL Other Liabilities	0		6,310
TOTAL Liabilities	0		9,425
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		9,425

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

Results of Operation

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

Results of Operation

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

(TC) CUSTODIAL

Analysis of Changes in Net Position

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

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	3,721,694	W129	1,891,584
TOTAL Provision To Be Made In Future Budgets	3,721,694		1,891,584
TOTAL Assets	3,721,694		1,891,584

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	1,743,584	W638	363,199
Installment Purchase Debt	28,290	W685	28,385
TOTAL Other Liabilities	1,771,874		391,584
Due To Employees' Retirement System	0	W637	0
TOTAL Due To Other Governments	0		0
Bonds Payable	1,949,820	W628	1,500,000
TOTAL Bond And Long Term Liabilities	1,949,820		1,500,000
TOTAL Liabilities	3,721,694		1,891,584
TOTAL Liabilities	3,721,694		1,891,584

VILLAGE OF Geneseo
Statement of Indebtedness
For the Fiscal Year Ending 2021

5/12/2022

County of: Livingston

Municipal Code: 240432001920

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
2005	BOND E	CWSRF Sewer Bond - EFC		Y	03/03/2005	05/15/2023	3.33%		\$3,500,000	\$645,000	\$215,000	\$0	\$0		\$430,000
2012	BOND E	Infrastructure Project-Water			05/22/2012	05/15/2026	2.58%		\$638,600	\$305,000	\$45,000	\$0	\$0		\$260,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$950,000	\$260,000	\$0	\$0	\$0	\$690,000
2021	IPC E	Parking Meters			06/15/2020	06/15/2024	3.70%		\$34,673	\$0	\$6,288		\$0		\$28,385
2015	IPC E	Fire Department Air Packs			04/01/2015	04/04/2021	3.29%		\$186,000	\$28,290	\$28,289	\$0	(\$1)		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$34,673	\$28,290	\$34,578	\$0	(\$1)	\$0	\$28,385
2020	BAN N	WWTP EFC BAN			06/01/2019	05/31/2021	0.00%		\$1,064,542	\$1,042,542	\$850,992	\$0	\$0		\$191,550
2016	BAN N	Main Street Project		Y	08/13/2015	08/10/2018	1.772%		\$1,183,000	\$166,000	\$166,000	\$0	\$0		\$0
2021	BAN N	WWTP EFC BAN			06/25/2020	01/18/2023	0.00%		\$100,828	\$0	\$100,828		\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$100,828	\$1,208,542	\$1,117,820	\$0	\$0	\$0	\$191,550
2005	BOND N	Public Improvement (DPW)		Y	08/15/2004	05/15/2023	4.757%		\$365,000	\$45,000	\$15,000	\$0	\$0		\$30,000
2017	BOND N	2004 Aerial Ladder Truck (FD)		Y	12/01/2016	05/15/2027	2.399%		\$230,000	\$170,000	\$20,000	\$0	\$0		\$150,000
2005	BOND N	Public Improvement (Fire Hall)		Y	08/15/2004	05/15/2023	4.757%		\$610,000	\$120,000	\$40,000	\$0	\$0		\$80,000
2012	BOND N	Infrastructure Project (Sewer)		Y	05/22/2012	05/15/2026	2.58%		\$666,400	\$320,000	\$50,000	\$0	\$0		\$270,000
2012	BOND N	Infrastructure Proj. (General)		Y	05/22/2012	05/15/2026	2.58%		\$695,000	\$315,000	\$50,000	\$0	\$0		\$265,000
2012	BOND N	Highland Park (General Fund)		Y	05/22/2012	05/15/2026	2.58%		\$114,687	\$29,820	\$15,000	\$0	\$180		\$15,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$999,820	\$190,000	\$0	\$180	\$0	\$810,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$135,501	\$3,186,652	\$1,602,397	\$0	\$179	\$0	\$1,719,935

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$4,986,817.00
Time Deposits	9Z2021	\$0.00
Total		\$4,986,967.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$5,147,304.50
Total		\$5,397,304.50
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

VILLAGE OF Geneseo
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1299	\$2,357,278	\$0	\$0	\$2,357,278
****-1302	\$9,722	\$0	\$200	\$9,522
****-1310	\$288,609	\$0	\$0	\$288,609
****-1329	\$161,387	\$0	\$161,380	\$7
****-4355	\$1,348	\$0	\$1,241	\$107
****-4363	\$1,497,929	\$0	\$0	\$1,497,929
****-4371	\$542,308	\$0	\$0	\$542,308
****-4398	\$288,222	\$0	\$0	\$288,222
****-7942	\$353	\$0	\$0	\$353
****-4380	\$0	\$0	\$0	\$0
Total Adjusted Bank Balance				\$4,984,336
Petty Cash				\$150.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$4,984,486
Total Cash Balance All Funds			9ZCASHB *	\$4,984,486
* Must be equal				

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

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>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>Yes</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 Geneseo
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		25			
Total Part Time Employees:		24			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$129,171.00	19	9	
90158	Police and Fire Retirement	\$149,051.00	9	2	
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$136,599.72	25	24	
90408	Worker's Compensation Insurance	\$25,077.00	25	24	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$-33.57	25	13	
90608	Hospital and Medical (Dental) Insurance	\$306,233.18	17		1
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$0.00			
Total		\$746,098.33			
Computed Total From Financial Section (comparative purposes only)		\$746,098.33			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$36,737	19,887	gallons	
Diesel Fuel	\$6,910	4,173	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$25,890	70,702	cubic feet	
Electricity	\$207,221	1,596,775	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Aprile S. Mack, hereby certify that I am the Chief Fiscal Officer of the Village of Geneseo, and that the information provided in the annual financial report of the Village of Geneseo, for the fiscal year ended 05/31/2021, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Geneseo, and adopted by me as my signature for use in conjunction with the filing of the Village of Geneseo's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Geneseo's annual financial report for the fiscal year ended 05/31/2021 and filed by means of electronic data transmission.

Aprile S. Mack
Name of Report Preparer if different than Chief Fiscal Officer

Aprile S. Mack
Name

(585) 243-1177
Telephone Number

Clerk/Treasurer
Title

119 Main Street, Geneseo, NY 14454
Official Address

11/17/2021
Date of Certification

(585) 243-1177
Official Telephone Number

VILLAGE OF Geneseo
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Account Code Comment

Account Code A250 Decreased A250 by \$249.49 as this amount was originally negative. Increased A917 to balance.
Account Code A16201 Netted the negative \$3,600 in A16201 with A16204 per email with Town.
Account Code A16204 Netted the negative \$3,600 in A16201 with A16204 per email with Town.
Account Code A1090 Added \$249.49 to A1090 from A250 as this was recorded as a negative amount.
Account Code A917 Decreased A250 by \$249.49 as this amount was originally negative. Increased A917 to balance.
Account Code A914 Reclassified \$67,346 from A917 to A914 to agree to A599N

Adjustment Reason

Account Code A8012 Software Error

(FX) WATER

Account Code Comment

Account Code FX380 AR was originally negative. Added \$8,158 to FX380 and FX915 and removed from FX8015 as these are related per email with Village.
Account Code FX915 AR was originally negative. Added \$8,158 to FX380 and FX915 and removed from FX8015 as these are related per email with Village.
Account Code FX8012 Reclassified 8,177.41 from FX8012 to FX8015 as amount was entered as a negative.
Account Code FX914 Reclassified \$59,755 from FX914 to FX915 to agree to FX599N
Account Code FX8015 AR was originally negative. Added \$8,158 to FX380 and FX915 and removed from FX8015 as these are related per email with Village.

Adjustment Reason

Account Code FX8012 Reverse Prior Year Adjustment - Timing Issue

(G) SEWER

Account Code Comment

Account Code G914 Reclassified \$163,189 from G914 to G915 to agree to G599N
Account Code G915 Reclassified \$163,189 from G914 to G915 to agree to G599N

(K) GENERAL FIXED ASSETS

Account Code Comment

Account Code K102 Added per email with Village.
Account Code K103 Added per email with Village.
Account Code K104 Added per email with Village.
Account Code K106 Added per email with Village.
Account Code K159 Added per email with Village.

VILLAGE OF Geneseo
Supplemental Section Comments
For the Fiscal Year Ending 2021

Statement of Indebtedness

Moved the negative \$828,192 from a PYA to the Paid Dur. Year column on the SOI. Also, added in the 2021 BAN per the EFC logs.

Time Deposits and Investments

Added \$5,147,304.50 to the collateral line of the schedule of time deposits per email with Village.