

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Ontario
County of Wayne
For the Fiscal Year Ended 12/31/2020

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

TOWN OF Ontario

*** 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
- (DA) HIGHWAY-TOWN-WIDE
- (ES) ENTERPRISE SEWER
- (EW) ENTERPRISE WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (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.

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		A200	4,288,604
Cash In Time Deposits	2,575,404	A201	
Petty Cash	1,000	A210	1,000
TOTAL Cash	2,576,404		4,289,604
Accounts Receivable	38,229	A380	40,434
TOTAL Other Receivables (net)	38,229		40,434
Due From Other Funds	96,426	A391	127,148
TOTAL Due From Other Funds	96,426		127,148
Due From Other Governments	203,806	A440	245,669
TOTAL Due From Other Governments	203,806		245,669
Prepaid Expenses	32,755	A480	44,493
TOTAL Prepaid Expenses	32,755		44,493
Cash Special Reserve	302,890	A230	186,824
TOTAL Restricted Assets	302,890		186,824
TOTAL Assets and Deferred Outflows of Resources	3,250,510		4,934,172

TOWN OF Ontario
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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	71,426	A600	124,329
TOTAL Accounts Payable	71,426		124,329
Accrued Liabilities	27,000	A601	14,638
TOTAL Accrued Liabilities	27,000		14,638
Guaranty & Bid Deposits		A730	685,149
TOTAL Other Deposits	0		685,149
Deferred Compensation		A717	20
Group Insurance		A720	161,286
TOTAL Other Liabilities	0		161,306
Due To Other Governments	11,267	A631	17,529
State Retirement		A718	3,971
TOTAL Due To Other Governments	11,267		21,500
TOTAL Liabilities	109,693		1,006,921
Fund Balance			
Not in Spendable Form	32,755	A806	44,493
TOTAL Nonspendable Fund Balance	32,755		44,493
Capital Reserve	302,890	A878	
Reserve For Repairs		A882	186,824
TOTAL Restricted Fund Balance	302,890		186,824
Assigned Appropriated Fund Balance	665,144	A914	629,088
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	665,144		629,088
Unassigned Fund Balance	2,140,028	A917	3,066,846
TOTAL Unassigned Fund Balance	2,140,028		3,066,846
TOTAL Fund Balance	3,140,817		3,927,251
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,250,510		4,934,172

TOWN OF Ontario
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	1,243,716	A1001	1,265,142
TOTAL Real Property Taxes	1,243,716		1,265,142
Other Payments In Lieu of Taxes	438,819	A1081	793,066
Interest & Penalties On Real Prop Taxes	12,537	A1090	9,255
TOTAL Real Property Tax Items	451,356		802,320
Non Prop Tax Dist By County	845,334	A1120	941,606
Franchises	152,460	A1170	155,981
TOTAL Non Property Tax Items	997,794		1,097,587
Clerk Fees	3,929	A1255	4,662
Public Pound Charges, Dog Control Fees	765	A1550	50
Other Health Departmental Income	34,718	A1689	26,695
Park And Recreational Charges	12,175	A2001	8,795
Recreational Concessions	325,519	A2012	124,834
Special Recreational Facility Charges	1,300	A2025	2,375
Zoning Fees	1,375	A2110	1,375
Planning Board Fees	18,253	A2115	44,691
TOTAL Departmental Income	398,034		213,477
Dog Control Services, Ot Govts	500	A2268	500
Share of Joint Activity, Other Govts	14,619	A2390	43,994
TOTAL Intergovernmental Charges	15,119		44,494
Interest And Earnings	39,807	A2401	20,356
Rental of Real Property	9,882	A2410	14,036
Wind Power Host Community Fees		A2460	115,015
TOTAL Use of Money And Property	49,689		149,407
Games of Chance	20	A2530	10
Dog Licenses	10,152	A2544	9,218
Building And Alteration Permits	43,443	A2555	42,372
Permits, Other	7,980	A2590	315
TOTAL Licenses And Permits	61,595		51,915
Fines And Forfeited Bail	72,538	A2610	45,442
TOTAL Fines And Forfeitures	72,538		45,442
Sales of Scrap & Excess Materials		A2650	1,641
Sales, Other	1,032	A2655	1,755
Sales of Equipment		A2665	2,550
TOTAL Sale of Property And Compensation For Loss	1,032		5,946
Refunds of Prior Year's Expenditures	3,893	A2701	21,318
Gifts And Donations	10,677	A2705	4,411
AIM Related Payments	35,587	A2750	35,587
Unclassified (specify)		A2770	
TOTAL Miscellaneous Local Sources	50,157		61,316
St Aid, Mortgage Tax	214,015	A3005	286,644
St Aid - Other (specify)	4,500	A3089	15,600
Additional Description Grant			

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid Emergency Disaster Assistance		A3960	
TOTAL State Aid	218,515		302,244
TOTAL Revenues	3,559,545		4,039,291
TOTAL Detail Revenues And Other Sources	3,559,545		4,039,291

TOWN OF Ontario
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	29,328	A10101	29,328
Legislative Board, Contr Expend	1,244	A10104	1,450
TOTAL Legislative Board	30,572		30,778
Municipal Court, Pers Serv	145,919	A11101	142,529
Municipal Court, Equip & Cap Outlay		A11102	20,208
Municipal Court, Contr Expend	21,575	A11104	11,730
TOTAL Municipal Court	167,494		174,467
Supervisor,pers Serv	81,458	A12201	154,393
Supervisor,equip & Cap Outlay		A12202	330
Supervisor,contr Expend	1,660	A12204	107,910
TOTAL Supervisor	83,118		262,633
Comptroller,pers Serv	106,776	A13151	
Comptroller, Contr Expend	69,290	A13154	
TOTAL Comptroller	176,066		0
Auditor, Contr Expend	11,768	A13204	20,729
TOTAL Auditor	11,768		20,729
Tax Collection,contr Expend	3,484	A13304	3,516
TOTAL Tax Collection	3,484		3,516
Budget, Pers Serv	2,971	A13401	2,209
TOTAL Budget	2,971		2,209
Purchasing, Contr Expend	177	A13454	148
TOTAL Purchasing	177		148
Assessment, Pers Serv	73,775	A13551	86,338
Assessment, Equip & Cap Outlay	2,179	A13552	
Assessment, Contr Expend	9,856	A13554	7,607
TOTAL Assessment	85,810		93,945
Fiscal Agents Fees, Contr Expend		A13804	2,136
TOTAL Fiscal Agents Fees	0		2,136
Clerk,pers Serv	111,628	A14101	101,054
Clerk,contr Expend	9,105	A14104	10,551
TOTAL Clerk	120,733		111,605
Law, Contr Expend	113,183	A14204	107,621
TOTAL Law	113,183		107,621
Engineer, Contr Expend	23,843	A14404	53,410
TOTAL Engineer	23,843		53,410
Elections, Contr Expend		A14504	165
TOTAL Elections	0		165
Records Mgmt, Contr Expend	53	A14604	102
TOTAL Records Mgmt	53		102
Public Inform & Services, Contr Expend		A14804	17,159
TOTAL Public Inform & Services	0		17,159
Operation of Plant Pers Serv	17,888	A16201	14,467
Operation of Plant Equip & Cap Outlay	83,014	A16202	23,056
Operation of Plant Contr Expend	174,743	A16204	153,858
TOTAL Operation of Plant Contr Expend	275,645		191,381

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Central Comm System Contr Expend	45,939	A16504	73,346
TOTAL Central Comm System Contr Expend	45,939		73,346
Central Storeroom Contr Expend		A16604	110
TOTAL Central Storeroom Contr Expend	0		110
Central Print & Mail Contr Expend	13,397	A16704	13,678
TOTAL Central Print & Mail Contr Expend	13,397		13,678
Central Data Process & Cap Outlay	5,026	A16802	
Central Data Process, Contr Expend	4,157	A16804	3,379
TOTAL Central Data Process	9,183		3,379
Unallocated Insurance, Contr Expend	60,000	A19104	59,281
TOTAL Unallocated Insurance	60,000		59,281
Municipal Assn Dues, Contr Expend	1,350	A19204	1,350
TOTAL Municipal Assn Dues	1,350		1,350
Judgements And Claims, Contr Expend		A19304	5,000
TOTAL Judgements And Claims	0		5,000
Taxes & Assess On Munic Prop, Contr Expend	3,346	A19504	1,781
TOTAL Taxes & Assess On Munic Prop	3,346		1,781
TOTAL General Government Support	1,228,132		1,229,930
Traffic Control, Pers Serv	505	A33101	2,099
Traffic Control, Contr Expen	19,417	A33104	5,122
TOTAL Traffic Control	19,922		7,220
Control of Animals, Pers Serv	12,570	A35101	12,570
Control of Animals, Contr Expend	1,302	A35104	113
TOTAL Control of Animals	13,872		12,683
Other Animal Control, Contr Expend	376	A35204	340
TOTAL Other Animal Control	376		340
Safety Inspection, Pers Serv	112,750	A36201	111,192
Safety Inspection, Equip & Cap Outlay	10,000	A36202	13,956
Safety Inspection, Contr Expend	8,605	A36204	5,360
TOTAL Safety Inspection	131,355		130,508
TOTAL Public Safety	165,525		150,751
Public Health, Pers Serv	2,992	A40101	2,992
Public Health, Contr Expend	282	A40104	300
TOTAL Public Health	3,274		3,292
Registrar of Vital Statistics, Pers Serv	1,160	A40201	589
Registrar of Vital Stat Contr Expend		A40204	103
TOTAL Registrar of Vital Stat Contr Expend	1,160		692
Ambulance, Contr Expend	29,000	A45404	20,000
TOTAL Ambulance	29,000		20,000
TOTAL Health	33,434		23,984
Street Admin, Pers Serv	94,281	A50101	79,372
Street Admin, Contr Expend	4,692	A50104	3,071
TOTAL Street Admin	98,973		82,443
Garage, Contr Expend	23,631	A51324	21,315
TOTAL Garage	23,631		21,315

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Lighting, Equip & Cap Outlay		A51822	15,404
Street Lighting, Contr Expend	24,908	A51824	18,181
TOTAL Street Lighting	24,908		33,585
Off-Street Parking, Pers Serv	2,666	A56501	3,345
Off-Street Parking, Contr Expend	5,000	A56504	8,455
TOTAL Off-Street Parking	7,666		11,800
TOTAL Transportation	155,178		149,142
Veterans Service, Contr Expend	630	A65104	203
TOTAL Veterans Service	630		203
Other Eco & Dev, Pers Serv	10,822	A69891	11,038
Other Eco & Dev, Contr Expend	399	A69894	1,571
TOTAL Other Eco & Dev	11,221		12,609
TOTAL Economic Assistance And Opportunity	11,851		12,812
Recreation Admini, Pers Serv	114,526	A70201	102,663
Recreation Admini, Contr Expend	23,593	A70204	18,885
TOTAL Recreation Admini	138,119		121,548
Parks, Pers Serv	143,630	A71101	117,907
Parks, Equip & Cap Outlay	1,100	A71102	
Parks, Contr Expend	33,443	A71104	27,829
TOTAL Parks	178,173		145,735
Playgr & Rec Centers, Pers Serv	97,166	A71401	86,899
Playgr & Rec Centers, Equip & Cap Outlay		A71402	13,412
Playgr & Rec Centers, Contr Expend	56,091	A71404	29,882
TOTAL Playgr & Rec Centers	153,257		130,193
Special Rec Facility, Pers Serv	5,511	A71801	5,159
Special Rec Facility, Contr Expend	1,088	A71804	548
TOTAL Special Rec Facility	6,599		5,706
Youth Prog, Pers Serv	31,308	A73101	13,957
Youth Prog, Contr Expend	54,995	A73104	16,202
TOTAL Youth Prog	86,303		30,159
Library, Contr Expend	509,989	A74104	510,100
TOTAL Library	509,989		510,100
Historian, Pers Serv	2,948	A75101	3,007
Historian, Contr Expend		A75104	317
TOTAL Historian	2,948		3,324
Celebrations, Contr Expend	4,050	A75504	
TOTAL Celebrations	4,050		0
Programs For Aging, Pers Serv	11,738	A76101	12,728
Programs For Aging, Contr Expend	4,309	A76104	1,362
TOTAL Programs For Aging	16,047		14,090
TOTAL Culture And Recreation	1,095,485		960,856
Zoning, Pers Serv	5,795	A80101	6,033
Zoning, Contr Expend	1,079	A80104	1,330
TOTAL Zoning	6,874		7,362
Planning, Pers Serv	7,108	A80201	7,162

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Planning, Contr Expend	1,639	A80204	24,729
TOTAL Planning	8,747		31,890
Refuse & Garbage, Pers Serv	2,782	A81601	
Refuse & Garbage, Contr Expend	12,005	A81604	1,274
TOTAL Refuse & Garbage	14,787		1,274
Cemetery, Pers Serv	2,040	A88101	1,474
TOTAL Cemetery	2,040		1,474
TOTAL Home And Community Services	32,448		42,000
State Retirement System	126,748	A90108	127,483
Social Security, Employer Cont	95,105	A90308	87,300
Worker's Compensation, Empl Bnfts	74,668	A90408	48,319
Unemployment Insurance, Empl Bnfts	959	A90508	28,655
Disability Insurance, Empl Bnfts	4,138	A90558	2,829
Hospital & Medical (dental) Ins, Empl Bnft	270,179	A90608	296,421
TOTAL Employee Benefits	571,797		591,007
Debt Principal, Serial Bonds		A97106	90,000
TOTAL Debt Principal	0		90,000
Term Bonds-Interest		A97007	15,838
TOTAL Debt Interest	0		15,838
TOTAL Expenditures	3,293,850		3,266,321
Transfers, Other Funds	106,765	A99019	15,511
TOTAL Operating Transfers	106,765		15,511
TOTAL Other Uses	106,765		15,511
TOTAL Detail Expenditures And Other Uses	3,400,615		3,281,832

TOWN OF Ontario
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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	3,046,300	A8021	3,140,817
Prior Period Adj -Increase In Fund Balance		A8012	89,820
Prior Period Adj -Decrease In Fund Balance	64,413	A8015	60,846
Restated Fund Balance - Beg of Year	2,981,887	A8022	3,169,792
ADD - REVENUES AND OTHER SOURCES	3,559,545		4,039,291
DEDUCT - EXPENDITURES AND OTHER USES	3,400,615		3,281,832
Fund Balance - End of Year	3,140,817	A8029	3,927,251

TOWN OF Ontario
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	1,265,142	A1049N	1,375,892
Est Rev - Real Property Tax Items	806,346	A1099N	695,371
Est Rev - Non Property Tax Items	965,000	A1199N	965,000
Est Rev - Departmental Income	380,500	A1299N	371,800
Est Rev - Intergovernmental Charges	44,000	A2399N	45,329
Est Rev - Use of Money And Property	12,500	A2499N	24,000
Est Rev - Licenses And Permits	48,500	A2599N	48,000
Est Rev - Fines And Forfeitures	75,000	A2649N	60,000
Est Rev - Sale of Prop And Comp For Loss	2,000	A2699N	21,500
Est Rev - Miscellaneous Local Sources	7,500	A2799N	5,000
Est Rev - State Aid	250,000	A3099N	275,000
TOTAL Estimated Revenues	3,856,488		3,886,892
Appropriated Fund Balance	665,144	A599N	629,088
TOTAL Estimated Other Sources	665,144		629,088
TOTAL Estimated Revenues And Other Sources	4,521,632		4,515,980

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	1,457,786	A1999N	1,374,520
App - Public Safety	176,464	A3999N	202,070
App - Health	36,051	A4999N	26,349
App - Transportation	255,951	A5999N	248,165
App - Economic Assistance And Opportunity	15,900	A6999N	16,114
App - Culture And Recreation	1,209,493	A7999N	1,277,008
App - Home And Community Services	56,293	A8999N	60,512
App - Employee Benefits	815,735	A9199N	658,762
TOTAL Appropriations	4,023,673		3,863,500
App - Interfund Transfer	497,959	A9999N	652,480
TOTAL Other Uses	497,959		652,480
TOTAL Appropriations And Other Uses	4,521,632		4,515,980

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		CM200	258,276
TOTAL Cash	0		258,276
Accounts Receivable		CM380	700
TOTAL Other Receivables (net)	0		700
TOTAL Assets and Deferred Outflows of Resources	0		258,976

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Other Restricted Fund Balance		CM899	258,976
TOTAL Restricted Fund Balance	0		258,976
TOTAL Fund Balance	0		258,976
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		258,976

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Other Culture And Recreation Income		CM2089	37,600
TOTAL Departmental Income	0		37,600
TOTAL Revenues	0		37,600
TOTAL Detail Revenues And Other Sources	0		37,600

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Results of Operation

Code Description	2019	EdpCode	2020
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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		CM8021	
Prior Period Adj -Increase In Fund Balance		CM8012	221,376
Restated Fund Balance - Beg of Year		CM8022	221,376
ADD - REVENUES AND OTHER SOURCES			37,600
Fund Balance - End of Year		CM8029	258,976

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		DA200	1,863,536
Cash In Time Deposits	1,940,057	DA201	
Petty Cash	100	DA210	100
TOTAL Cash	1,940,157		1,863,636
Accounts Receivable	4,143	DA380	669
TOTAL Other Receivables (net)	4,143		669
Due From Other Governments	40,303	DA440	24,313
TOTAL Due From Other Governments	40,303		24,313
Prepaid Expenses	13,467	DA480	16,913
TOTAL Prepaid Expenses	13,467		16,913
Cash Special Reserve	195,832	DA230	195,832
TOTAL Restricted Assets	195,832		195,832
TOTAL Assets and Deferred Outflows of Resources	2,193,902		2,101,363

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	5,009	DA600	15,199
TOTAL Accounts Payable	5,009		15,199
Accrued Liabilities	26,782	DA601	12,353
TOTAL Accrued Liabilities	26,782		12,353
TOTAL Liabilities	31,791		27,551
Fund Balance			
Not in Spendable Form	13,467	DA806	16,913
TOTAL Nonspendable Fund Balance	13,467		16,913
Capital Reserve	195,832	DA878	195,832
TOTAL Restricted Fund Balance	195,832		195,832
Assigned Appropriated Fund Balance	183,841	DA914	
Assigned Unappropriated Fund Balance	1,768,971	DA915	1,861,066
TOTAL Assigned Fund Balance	1,952,812		1,861,066
TOTAL Fund Balance	2,162,111		2,073,811
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,193,902		2,101,362

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	975,881	DA1001	947,457
TOTAL Real Property Taxes	975,881		947,457
Other Payments In Lieu of Taxes	289,574	DA1081	
TOTAL Real Property Tax Items	289,574		0
Other Transportation Departmental Income	12,050	DA1789	
Refuse & Garbage Charges		DA2130	8,585
TOTAL Departmental Income	12,050		8,585
Transportation Services, Other Govts	157,928	DA2300	111,044
TOTAL Intergovernmental Charges	157,928		111,044
Interest And Earnings	1,480	DA2401	1,217
TOTAL Use of Money And Property	1,480		1,217
Sales of Scrap & Excess Materials	924	DA2650	
Sales of Equipment	4,050	DA2665	
TOTAL Sale of Property And Compensation For Loss	4,974		0
Refunds of Prior Year's Expenditures	600	DA2701	
Unclassified (specify)		DA2770	74
TOTAL Miscellaneous Local Sources	600		74
Interfund Revenues	77,880	DA2801	20,062
TOTAL Interfund Revenues	77,880		20,062
St Aid, Consolidated Highway Aid	128,942	DA3501	103,147
TOTAL State Aid	128,942		103,147
TOTAL Revenues	1,649,309		1,191,586
TOTAL Detail Revenues And Other Sources	1,649,309		1,191,586

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	29,000	DA19104	30,278
TOTAL Unallocated Insurance	29,000		30,278
TOTAL General Government Support	29,000		30,278
Maint of Streets, Pers Serv	130,199	DA51101	124,221
Maint of Streets, Contr Expend	205,296	DA51104	116,664
TOTAL Maint of Streets	335,495		240,886
Perm Improve Highway, Pers Serv	16,371	DA51121	
Perm Improve Highway, Equip & Cap Outlay		DA51122	77,410
Perm Improve Highway, Contr Expend	128,912	DA51124	
TOTAL Perm Improve Highway	145,283		77,410
Machinery, Pers Serv	142,266	DA51301	168,738
Machinery, Equip & Cap Outlay	67,947	DA51302	22,939
Machinery, Contr Expend	86,052	DA51304	99,803
TOTAL Machinery	296,265		291,480
Brush And Weeds, Pers Serv	13,643	DA51401	11,859
Brush And Weeds, Contr Expend	8,662	DA51404	38,092
TOTAL Brush And Weeds	22,305		49,951
Snow Removal, Pers Serv	37,454	DA51421	27,305
Snow Removal, Contr Expend	99,925	DA51424	103,661
TOTAL Snow Removal	137,379		130,966
Services Other Govts, Pers Serv	37,453	DA51481	29,212
Services Other Govts, Contr Expend	99,927	DA51484	103,605
TOTAL Services Other Govts	137,380		132,817
TOTAL Transportation	1,074,107		923,510
State Retirement, Empl Bnfts	58,643	DA90108	64,206
Social Security , Empl Bnfts	24,372	DA90308	28,655
Worker's Compensation, Empl Bnfts	5,260	DA90408	20,474
Unemployment Insurance, Empl Bnfts	21,637	DA90508	16,982
Disability Insurance, Empl Bnfts	1,004	DA90558	799
Hospital & Medical (dental) Ins, Empl Bnft	159,905	DA90608	181,983
TOTAL Employee Benefits	270,821		313,099
TOTAL Expenditures	1,373,928		1,266,886
TOTAL Detail Expenditures And Other Uses	1,373,928		1,266,886

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,886,730	DA8021	2,162,111
Prior Period Adj -Decrease In Fund Balance		DA8015	13,000
Restated Fund Balance - Beg of Year	1,886,730	DA8022	2,149,111
ADD - REVENUES AND OTHER SOURCES	1,649,309		1,191,586
DEDUCT - EXPENDITURES AND OTHER USES	1,373,928		1,266,886
Fund Balance - End of Year	2,162,111	DA8029	2,073,811

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	947,457	DA1049N	947,457
Est Rev - Departmental Income	10,000	DA1299N	8,000
Est Rev - Intergovernmental Charges	100,000	DA2399N	100,000
Est Rev - Use of Money And Property	1,000	DA2499N	1,000
Est Rev - Sale of Prop And Comp For Loss	200	DA2699N	
Est Rev - Interfund Revenues	35,000	DA2801N	20,000
Est Rev - State Aid	112,300	DA3099N	72,000
TOTAL Estimated Revenues	1,205,957		1,148,457
Estimated - Interfund Transfer	305,705	DA5031N	547,860
Appropriated Fund Balance	183,841	DA599N	
TOTAL Estimated Other Sources	489,546		547,860
TOTAL Estimated Revenues And Other Sources	1,695,503		1,696,317

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	1,283,300	DA5999N	1,405,000
App - Employee Benefits	337,203	DA9199N	291,317
TOTAL Appropriations	1,620,503		1,696,317
App - Interfund Transfer	75,000	DA9999N	
TOTAL Other Uses	75,000		0
TOTAL Appropriations And Other Uses	1,695,503		1,696,317

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	142,043	ES201	
Petty Cash	100	ES210	
TOTAL Cash	142,143		0
Sewer Rents Receivable		ES360	276,194
Accounts Receivable	296,246	ES380	
TOTAL Other Receivables (net)	296,246		276,194
Due From State And Federal Government		ES410	36,993
TOTAL State And Federal Aid Receivables	0		36,993
Prepaid Expenses	9,759	ES480	242
TOTAL Prepaid Expenses	9,759		242
Cash Special Reserve	92,421	ES230	92,421
TOTAL Restricted Assets	92,421		92,421
Buildings	3,550,665	ES102	3,550,665
Machinery And Equipment	388,695	ES104	412,865
Infrastructure	4,099,939	ES106	4,099,939
Accum Deprec, Buildings	-1,987,110	ES112	-2,082,415
Accum Depr, Machinery & Equip	-184,893	ES114	-216,410
Accum Deprec, Infrastructure	-2,049,596	ES116	-2,166,061
TOTAL Fixed Assets (net)	3,817,700		3,598,583
Deferred Outflows of Resources - Pensions	102,903	ES496	267,117
TOTAL Deferred Outflows of Resources	102,903		267,117
TOTAL Assets and Deferred Outflows of Resources	4,461,172		4,271,550

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	22,152	ES600	9,961
TOTAL Accounts Payable	22,152		9,961
Accrued Liabilities	17,440	ES601	7,832
TOTAL Accrued Liabilities	17,440		7,832
Bond Anticipation Notes Payable	136,000	ES626	
TOTAL Notes Payable	136,000		0
Net Pension Liability -Proportionate Share	101,880	ES638	355,548
Total OPEB Liability		ES683	1,078,174
Compensated Absences	20,624	ES687	25,856
TOTAL Other Liabilities	122,504		1,459,577
Due To Other Funds		ES630	127,148
TOTAL Due To Other Funds	0		127,148
Bonds Payable		ES628	520,000
Bond Interest And Matured Bonds Payable	864	ES629	
TOTAL Bond And Long Term Liabilities	864		520,000
TOTAL Liabilities	298,960		2,124,518
Deferred Inflows of Resources			
Deferred Inflows of Resources - Pensions	39,741	ES697	15,314
TOTAL Deferred Inflows of Resources	39,741		15,314
TOTAL Deferred Inflows of Resources	39,741		15,314
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	3,681,700	ES920	3,078,583
Net Assets-Restricted For Other Purposes	92,420	ES923	92,421
Net Assets-Unrestricted (deficit)	348,351	ES924	-1,039,286
TOTAL Net Position	4,122,471		2,131,718
TOTAL Fund Balance	4,122,471		2,131,718
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,461,172		4,271,550

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Rents	776,025	ES2120	814,830
Sewer Charges	96,875	ES2122	50,425
Int & Penalties On Sewer Accts	14,291	ES2128	10,403
TOTAL Charges For Services Within Locality	887,191		875,658
Interest And Earnings	40	ES2401	863
TOTAL Use of Money And Property	40		863
Refunds of Prior Year's Expenditures	1,133	ES2701	
Unclassified (specify)	750	ES2770	
TOTAL Other	1,883		0
St Aid, Oper & Main of Sewer		ES3901	50,493
TOTAL State Aid	0		50,493
TOTAL Revenues	889,114		927,014
Interfund Transfers	33,343	ES5031	53,857
TOTAL Interfund Transfers	33,343		53,857
	33,343		53,857
Real Property Taxes	170,055	ES1001	
Other Payments In Lieu of Taxes	57,660	ES1081	
TOTAL Real Property Taxes	227,715		0
TOTAL Taxes	227,715		0
TOTAL Operating Revenue	1,150,172		980,871

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenses			
Administration-Personal Services	89,523	ES17101	85,245
TOTAL Administration-Personal Services	89,523		85,245
Sanitary Sewers, Pers Serv	29,354	ES81201	19,267
TOTAL Sanitary Sewers	29,354		19,267
Sewage Treatment And Disposal-Pers Serv	225,106	ES81301	239,993
TOTAL Sewage Treatment And Disposal-Pers Serv	225,106		239,993
TOTAL Personal Services	343,983		344,506
Administration-Contractual	59,749	ES17104	36,022
TOTAL Administration-Contractual	59,749		36,022
Unallocated Insurance-Contractual	10,000	ES19104	5,958
TOTAL Unallocated Insurance-Contractual	10,000		5,958
Other General Govt Support		ES19894	
TOTAL Other General Govt Support	0		0
Depreciation	245,987	ES19944	243,287
TOTAL Depreciation	245,987		243,287
Sanitary Sewers, Contr Expend	109,810	ES81204	100,980
TOTAL Sanitary Sewers	109,810		100,980
Sewage Treatment And Disposal-Contr Expend	286,594	ES81304	304,187
TOTAL Sewage Treatment And Disposal-Contr Expend	286,594		304,187
TOTAL Contractual Expenses	712,140		690,434
Administration-Empl Ben		ES17108	53,948
TOTAL Administration-Empl Ben	0		53,948
Sanitary Sewers, Empl Bnfts	52,150	ES81208	12,194
TOTAL Sanitary Sewers	52,150		12,194
Sewage Treatment And Disposal-Empl Bnfts	134,099	ES81308	151,883
TOTAL Sewage Treatment And Disposal-Empl Bnfts	134,099		151,883
TOTAL Employee Benefits	186,249		218,025
Debt Interest, Serial Bonds		ES97107	6,717
Debt Interest, Bond Anticipation Notes	4,490	ES97307	2,286
TOTAL Interest Expense	4,490		9,002
TOTAL Expenses	1,246,862		1,261,966
Transfers, Other Funds		ES99019	
TOTAL Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Operating Expenses	1,246,862		1,261,966

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	4,380,741	ES8021	4,122,471
Prior Period Adj -Increase In Net Position		ES8012	24,170
Prior Period Adj -Decrease In Net Position	161,580	ES8015	1,733,828
Restated Net Position - Beg of Year	4,219,161	ES8022	2,412,813
ADD - REVENUES AND OTHER SOURCES	1,150,172		980,871
DEDUCT - EXPENDITURES AND OTHER USES	1,246,862		1,261,966
Net Position - End of Year	4,122,471	ES8029	2,131,718

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Cash Flow

Code Description	2019	EdpCode	2020
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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2019	EdpCode	2020
Assets			
Cash		EW200	1,457,203
Cash In Time Deposits	1,455,102	EW201	
TOTAL Cash	1,455,102		1,457,203
Water Rents Receivable		EW350	373,935
Accounts Receivable	402,365	EW380	6,709
TOTAL Other Receivables (net)	402,365		380,644
Prepaid Expenses	23,894	EW480	29,110
TOTAL Prepaid Expenses	23,894		29,110
Buildings	3,504,264	EW102	3,504,264
Machinery And Equipment	571,664	EW104	986,979
Infrastructure	2,968,741	EW106	3,763,450
Accum Deprec, Buildings	-2,067,702	EW112	-2,161,176
Accum Depr, Machinery & Equip	-481,507	EW114	-300,534
Accum Deprec, Infrastructure	-2,053,390	EW116	-2,136,155
TOTAL Fixed Assets (net)	2,442,070		3,656,828
Deferred Outflow of Resources	10,500	EW495	5,250
Deferred Outflows of Resources - Pensions	171,506	EW496	445,196
TOTAL Deferred Outflows of Resources	182,006		450,446
TOTAL Assets and Deferred Outflows of Resources	4,505,437		5,974,230

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	40,131	EW600	22,635
TOTAL Accounts Payable	40,131		22,635
Accrued Liabilities	35,348	EW601	13,423
TOTAL Accrued Liabilities	35,348		13,423
Bond Anticipation Notes Payable		EW626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	169,800	EW638	592,579
Total OPEB Liability		EW683	1,796,957
Installment Purchase Debt		EW685	794,709
Compensated Absences	33,872	EW687	43,093
TOTAL Other Liabilities	203,672		3,227,338
Bonds Payable	210,000	EW628	105,000
Bond Interest And Matured Bonds Payable	257	EW629	128
TOTAL Bond And Long Term Liabilities	210,257		105,128
TOTAL Liabilities	489,408		3,368,525
Deferred Inflows of Resources			
Deferred Inflows of Resources - Pensions	66,236	EW697	25,523
TOTAL Deferred Inflows of Resources	66,236		25,523
TOTAL Deferred Inflows of Resources	66,236		25,523
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	2,232,070	EW920	2,757,119
Net Assets-Restricted For Debt		EW922	5,417
Net Assets-Unrestricted (deficit)	1,717,723	EW924	-182,353
TOTAL Net Position	3,949,793		2,580,183
TOTAL Fund Balance	3,949,793		2,580,183
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,505,437		5,974,230

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Metered Water Sales	1,649,933	EW2140	1,804,981
Water Service Charges	54,100	EW2144	33,875
Interest & Penalties On Water Rents	19,176	EW2148	15,026
TOTAL Charges For Services Within Locality	1,723,209		1,853,881
Sale of Scrap Materials	2,650	EW2650	
TOTAL Sale of Property And Compensation For Loss	2,650		0
Interest And Earnings	8,560	EW2401	5,385
TOTAL Use of Money And Property	8,560		5,385
Refunds of Prior Year's Expenditures	1,507	EW2701	
Unclassified (specify)	76,607	EW2770	21,671
TOTAL Other	78,114		21,671
St Aid - Other Home And Community Service		EW3989	
TOTAL State Aid	0		0
TOTAL Revenues	1,812,533		1,880,938
TOTAL Operating Revenue	1,812,533		1,880,938

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenses			
Administration-Personal Services		EW17101	1,703
TOTAL Administration-Personal Services	0		1,703
Water Administration-Pers Serv	87,636	EW83101	86,879
TOTAL Water Administration-Pers Serv	87,636		86,879
Purification-Pers Serv	290,550	EW83301	323,008
TOTAL Purification-Pers Serv	290,550		323,008
Transportation And Distribution-Pers Serv	289,986	EW83401	231,761
TOTAL Transportation And Distribution-Pers Serv	289,986		231,761
TOTAL Personal Services	668,172		643,351
Administration-Contractual	2,122	EW17104	
TOTAL Administration-Contractual	2,122		0
Unallocated Insurance-Contractual	26,500	EW19104	27,066
TOTAL Unallocated Insurance-Contractual	26,500		27,066
Other General Govt Support		EW19894	
TOTAL Other General Govt Support	0		0
Depreciation	208,221	EW19944	194,972
TOTAL Depreciation	208,221		194,972
Water Administration-Contr Expend	57,604	EW83104	45,707
TOTAL Water Administration-Contr Expend	57,604		45,707
Source Supply Pwr & Pump Contr Expend	71,275	EW83204	27,698
TOTAL Source Supply Pwr & Pump Contr Expend	71,275		27,698
Purification-Contr Expend	337,413	EW83304	343,427
TOTAL Purification-Contr Expend	337,413		343,427
Transportation And Distribution-Contr Expe	352,915	EW83404	229,045
TOTAL Transportation And Distribution-Contr Expe	352,915		229,045
TOTAL Contractual Expenses	1,056,050		867,916
Water Administration-Empl Bnfts	63,323	EW83108	73,484
TOTAL Water Administration-Empl Bnfts	63,323		73,484
Purification-Empl Bnfts	232,184	EW83308	273,207
TOTAL Purification-Empl Bnfts	232,184		273,207
Transportation And Distribution-Empl Bnfts	126,648	EW83408	196,028
TOTAL Transportation And Distribution-Empl Bnfts	126,648		196,028
TOTAL Employee Benefits	422,155		542,718
Debt Interest, Serial Bonds	11,793	EW97107	5,145
TOTAL Interest Expense	11,793		5,145
TOTAL Expenses	2,158,170		2,059,129
Transfers, Other Funds		EW99019	
TOTAL Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Operating Expenses	2,158,170		2,059,129

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(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	4,135,113	EW8021	3,949,793
Prior Period Adj -Increase In Net Position	160,317	EW8012	1,415,227
Prior Period Adj -Decrease In Net Position		EW8015	2,606,647
Restated Net Position - Beg of Year	4,295,430	EW8022	2,758,373
ADD - REVENUES AND OTHER SOURCES	1,812,533		1,880,938
DEDUCT - EXPENDITURES AND OTHER USES	2,158,170		2,059,129
Net Position - End of Year	3,949,793	EW8029	2,580,182

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Cash Flow

Code Description	2019	EdpCode	2020
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		H200	62,008
Cash In Time Deposits	348,526	H201	
TOTAL Cash	348,526		62,008
TOTAL Assets and Deferred Outflows of Resources	348,526		62,008

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		H600	4,320
TOTAL Accounts Payable	0		4,320
TOTAL Liabilities	0		4,320
Fund Balance			
Assigned Unappropriated Fund Balance	348,526	H915	57,688
TOTAL Assigned Fund Balance	348,526		57,688
TOTAL Fund Balance	348,526		57,688
TOTAL Liabilities, Deferred Inflows And Fund Balance	348,526		62,008

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Serial Bonds		H5710	650,000
TOTAL Proceeds of Obligations	0		650,000
TOTAL Other Sources	0		650,000
TOTAL Detail Revenues And Other Sources	0		650,000

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		H13804	14,176
TOTAL Fiscal Agents Fees	0		14,176
Engineer, Equip & Cap Outlay		H14402	838,628
TOTAL Engineer	0		838,628
Buildings, Equip & Cap Outlay	19,032	H16202	11,435
TOTAL Buildings	19,032		11,435
TOTAL General Government Support	19,032		864,239
Parks, Equip & Cap Outlay		H71102	313
TOTAL Parks	0		313
TOTAL Culture And Recreation	0		313
Landfill Closure - Post Closure		H81612	22,429
TOTAL Landfill Closure - Post Closure	0		22,429
TOTAL Home And Community Services	0		22,429
TOTAL Expenditures	19,032		886,980
Transfers, Other Funds	33,343	H99019	53,857
TOTAL Operating Transfers	33,343		53,857
TOTAL Other Uses	33,343		53,857
TOTAL Detail Expenditures And Other Uses	52,375		940,837

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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	400,901	H8021	348,526
Restated Fund Balance - Beg of Year	400,901	H8022	348,526
ADD - REVENUES AND OTHER SOURCES			650,000
DEDUCT - EXPENDITURES AND OTHER USES	52,375		940,837
Fund Balance - End of Year	348,526	H8029	57,691

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	2,288,337	K101	2,288,337
Buildings	7,978,380	K102	8,008,175
Machinery And Equipment	3,268,545	K104	3,339,700
Construction Work In Progress	21,770	K105	22,082
Infrastructure	36,011,217	K106	36,475,236
Net Pension Asset - Proportionate Share	411,613	K108	
Accum Deprec, Buildings	-3,981,746	K112	-4,263,691
Accum Depr, Machinery & Equip	-2,037,426	K114	-2,210,929
Accum Deprec, Infrastructure	-34,240,061	K116	-34,996,739
TOTAL Fixed Assets (net)	9,720,629		8,662,171
TOTAL Assets and Deferred Outflows of Resources	9,720,629		8,662,171

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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	9,720,629	K159	8,662,171
TOTAL Investments in Non-Current Government Assets	9,720,629		8,662,171
TOTAL Fund Balance	9,720,629		8,662,171
TOTAL	9,720,629		8,662,171

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(SD) DRAINAGE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		SD200	565,858
Cash In Time Deposits	228,771	SD201	
TOTAL Cash	228,771		565,858
Accounts Receivable		SD380	800
TOTAL Other Receivables (net)	0		800
TOTAL Assets and Deferred Outflows of Resources	228,771		566,658

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(SD) DRAINAGE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	1,302	SD600	
TOTAL Accounts Payable	1,302		0
Accrued Liabilities		SD601	336
TOTAL Accrued Liabilities	0		336
TOTAL Liabilities	1,302		336
Fund Balance			
Other Restricted Fund Balance		SD899	239,596
TOTAL Restricted Fund Balance	0		239,596
Assigned Unappropriated Fund Balance	227,469	SD915	326,726
TOTAL Assigned Fund Balance	227,469		326,726
TOTAL Fund Balance	227,469		566,322
TOTAL Liabilities, Deferred Inflows And Fund Balance	228,771		566,658

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(SD) DRAINAGE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	147,759	SD1001	100,000
TOTAL Real Property Taxes	147,759		100,000
Other Home & Community Services Income		SD2189	15,000
TOTAL Departmental Income	0		15,000
Interest And Earnings	56	SD2401	
TOTAL Use of Money And Property	56		0
TOTAL Revenues	147,815		115,000
TOTAL Detail Revenues And Other Sources	147,815		115,000

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SD) DRAINAGE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Drainage, Pers Serv	4,842	SD85401	6,221
Drainage, Equip & Cap Outlay	30,650	SD85402	
Drainage, Contr Expend	39,207	SD85404	8,524
TOTAL Drainage	74,699		14,745
TOTAL Home And Community Services	74,699		14,745
Social Security, Empl Bnfts	370	SD90308	485
Worker's Compensation, Empl Bnfts	485	SD90408	485
Unemployment Insurance, Empl Bnfts	1,947	SD90508	
Disability Insurance, Empl Bnfts		SD90558	28
TOTAL Employee Benefits	2,802		998
TOTAL Expenditures	77,501		15,743
TOTAL Detail Expenditures And Other Uses	77,501		15,743

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	157,155	SD8021	227,469
Prior Period Adj -Increase In Fund Balance		SD8012	239,596
Restated Fund Balance - Beg of Year	157,155	SD8022	467,065
ADD - REVENUES AND OTHER SOURCES	147,815		115,000
DEDUCT - EXPENDITURES AND OTHER USES	77,501		15,743
Fund Balance - End of Year	227,469	SD8029	566,324

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
Fund Balance - End of Year		SF8029	

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	371	SL200	641
TOTAL Cash	371		641
TOTAL Assets and Deferred Outflows of Resources	371		641

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	1,434	SL600	
TOTAL Accounts Payable	1,434		0
Due To Other Funds	5,044	SL630	
TOTAL Due To Other Funds	5,044		0
TOTAL Liabilities	6,478		0
Fund Balance			
Assigned Unappropriated Fund Balance		SL915	641
TOTAL Assigned Fund Balance	0		641
Unassigned Fund Balance	-6,107	SL917	
TOTAL Unassigned Fund Balance	-6,107		0
TOTAL Fund Balance	-6,107		641
TOTAL Liabilities, Deferred Inflows And Fund Balance	371		641

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	13,300	SL1001	13,043
TOTAL Real Property Taxes	13,300		13,043
Interest And Earnings	3,741	SL2401	
TOTAL Use of Money And Property	3,741		0
TOTAL Revenues	17,041		13,043
Interfund Transfers		SL5031	15,511
TOTAL Interfund Transfers	0		15,511
TOTAL Other Sources	0		15,511
TOTAL Detail Revenues And Other Sources	17,041		28,554

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Lighting, Contr Expend	23,148	SL51824	21,806
TOTAL Street Lighting	23,148		21,806
TOTAL Transportation	23,148		21,806
TOTAL Expenditures	23,148		21,806
TOTAL Detail Expenditures And Other Uses	23,148		21,806

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SL8021	-6,107
Restated Fund Balance - Beg of Year		SL8022	-6,107
ADD - REVENUES AND OTHER SOURCES	17,041		28,554
DEDUCT - EXPENDITURES AND OTHER USES	23,148		21,806
Fund Balance - End of Year	-6,107	SL8029	642

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		SM200	1,494
TOTAL Cash	0		1,494
TOTAL Assets and Deferred Outflows of Resources	0		1,494

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SM600	1,494
TOTAL Accounts Payable	0		1,494
TOTAL Liabilities	0		1,494
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		1,494

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SM) MISCELLANEOUS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	1,494	SM1001	1,494
TOTAL Real Property Taxes	1,494		1,494
TOTAL Revenues	1,494		1,494
TOTAL Detail Revenues And Other Sources	1,494		1,494

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SM) MISCELLANEOUS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Misc Home & Comm Serv, Contr Expend	1,494	SM89894	1,494
TOTAL Misc Home & Comm Serv	1,494		1,494
TOTAL Home And Community Services	1,494		1,494
TOTAL Expenditures	1,494		1,494
TOTAL Detail Expenditures And Other Uses	1,494		1,494

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SM8021	
Restated Fund Balance - Beg of Year		SM8022	
ADD - REVENUES AND OTHER SOURCES	1,494		1,494
DEDUCT - EXPENDITURES AND OTHER USES	1,494		1,494
Fund Balance - End of Year		SM8029	

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	235,212	TA200	
TOTAL Cash	235,212		0
Due From Other Funds		TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	235,212		0

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	91,382	TA630	
TOTAL Due To Other Funds	91,382		0
Group Insurance	143,830	TA20	
TOTAL Agency Liabilities	143,830		0
TOTAL Liabilities	235,212		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	235,212		0

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash Special Reserve	554,317	TE230	
TOTAL Restricted Assets	554,317		0
Miscellaneous Current Assets	1,500	TE489	
TOTAL Other	1,500		0
TOTAL Assets and Deferred Outflows of Resources	555,817		0

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	5,225	TE600	
TOTAL Accounts Payable	5,225		0
TOTAL Liabilities	5,225		0
Fund Balance			
Net Assets-Restricted For Other Purposes	550,592	TE923	
TOTAL Net Position	550,592		0
TOTAL Fund Balance	550,592		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	555,817		0

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	319	TE2401	
TOTAL Use of Money And Property	319		0
TOTAL Revenues	319		0
TOTAL Detail Revenues And Other Sources	319		0

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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TOWN OF Ontario
Annual Update Document
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	477,135	TE8021	550,592
Prior Period Adjustments,inc Fund Eqty	73,138	TE8012	-550,592
Restated Fund Balance - Beg of Year	550,273	TE8022	
ADD - REVENUES AND OTHER SOURCES	319		
Fund Balance - End of Year	550,592	TE8029	

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits		V201	
TOTAL Cash	0		0
Cash In Time Deposits Special Reserves	11,297	V231	
TOTAL Restricted Assets	11,297		0
TOTAL Assets and Deferred Outflows of Resources	11,297		0

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Reserve For Debt	11,297	V884	
TOTAL Restricted Fund Balance	11,297		0
TOTAL Fund Balance	11,297		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,297		0

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Interfund Transfers	106,765	V5031	
TOTAL Interfund Transfers	106,765		0
TOTAL Other Sources	106,765		0
TOTAL Detail Revenues And Other Sources	106,765		0

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		V13804	
TOTAL Fiscal Agents Fees	0		0
TOTAL General Government Support	0		0
Debt Principal, Serial Bonds	90,000	V97106	
TOTAL Debt Principal	90,000		0
Debt Interest, Serial Bonds	16,765	V97107	
Debt Interest, Bond Anticipation Notes		V97307	
TOTAL Debt Interest	16,765		0
TOTAL Expenditures	106,765		0
Transfers, Other Funds		V99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	106,765		0

TOWN OF Ontario
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	11,297	V8021	11,297
Prior Period Adj -Decrease In Fund Balance		V8015	11,297
Restated Fund Balance - Beg of Year	11,297	V8022	
ADD - REVENUES AND OTHER SOURCES	106,765		
DEDUCT - EXPENDITURES AND OTHER USES	106,765		
Fund Balance - End of Year	11,297	V8029	

TOWN OF Ontario
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	3,675,721	W129	6,746,094
TOTAL Provision To Be Made In Future Budgets	3,675,721		6,746,094
TOTAL Assets and Deferred Outflows of Resources	3,675,721		6,746,094

TOWN OF Ontario
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	407,519	W638	1,422,190
Total OPEB Liability	2,073,631	W683	4,312,698
Compensated Absences	90,605	W687	94,951
TOTAL Other Liabilities	2,571,755		5,829,839
Due To Employees' Retirement System	158,966	W637	61,255
TOTAL Due To Other Governments	158,966		61,255
Bonds Payable	945,000	W628	855,000
TOTAL Bond And Long Term Liabilities	945,000		855,000
TOTAL Liabilities	3,675,721		6,746,094
TOTAL Liabilities	3,675,721		6,746,094

TOWN OF Ontario
Statement of Indebtedness
For the Fiscal Year Ending 2020

4/9/2021

County of: Wayne

Municipal Code: 540361200000

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
2011	BOND E	Water Treatment Plant Project			11/15/2011	12/15/2021	2.00%		\$1,085,000	\$210,000	\$105,000	\$0	\$0		\$105,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$210,000	\$105,000	\$0	\$0	\$0	\$105,000
2020	IPC E	Water Tower			01/15/2020	01/15/2023	0.00%		\$794,709	\$0	\$0	\$0	\$0		\$794,709
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$794,709	\$0	\$0	\$0	\$0	\$0	\$794,709
2019	BAN N	Sewer Project			08/15/2019	08/15/2020	1.69%		\$136,000	\$136,000	\$136,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$136,000	\$136,000	\$0	\$0	\$0	\$0
2015	BOND N	Landfill-EFC			11/01/2013	11/01/2029	0.26%			\$945,000	\$90,000	\$0	\$0		\$855,000
2020	BOND N	Dewatering Press			04/07/2020	12/15/2024	1.50%		\$650,000	\$0	\$130,000	\$0	\$0		\$520,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$650,000	\$945,000	\$220,000	\$0	\$0	\$0	\$1,375,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$1,444,709	\$1,291,000	\$461,000	\$0	\$0	\$0	\$2,274,709

TOWN OF Ontario
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$684,836.32
Demand Deposits	9Z2011	\$8,405,218.48
Time Deposits	9Z2021	\$0.00
Total		\$9,090,054.80
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$8,733,684.32
Total		\$9,233,684.32
 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	_____

TOWN OF Ontario
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
****-0681	\$0	\$0	\$0	\$0
****-1296	\$1,772,780	\$0	\$0	\$1,772,780
****-1318	\$45	\$0	\$0	\$45
****-1334	\$261,355	\$0	\$0	\$261,355
****-2618	\$2,288,681	\$0	\$0	\$2,288,681
****-2626	\$197,372	\$0	\$9,923	\$187,449
****-2634	\$178,818	\$0	\$107,534	\$71,284
****-2676	\$241,474	\$0	\$0	\$241,474
****-5408	\$1,025,827	\$0	\$0	\$1,025,827
****-5467	\$205,362	\$0	\$0	\$205,362
****-5825	\$2,851,169	\$0	\$0	\$2,851,169
****-6505	\$60,550	\$0	\$0	\$60,550
****-7789	\$6,622	\$0	\$0	\$6,622
	Total Adjusted Bank Balance			\$8,972,598
	Petty Cash			\$1,200.00
	Adjustments			\$0.00
	Total Cash		9ZCASH *	\$8,973,798
	Total Cash Balance All Funds		9ZCASHB *	\$8,973,798

* Must be equal

TOWN OF Ontario
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>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</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>

TOWN OF Ontario
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:		43			
Total Part Time Employees:		85			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$486,798.73	43	9	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$192,062.72	43	85	
90408	Worker's Compensation Insurance	\$123,278.14	40	85	
90458	Life Insurance				
90508	Unemployment Insurance	\$45,637.23	43		
90558	Disability Insurance	\$4,844.15	43	36	
90608	Hospital and Medical (Dental) Insurance	\$733,555.47	39		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$76,827.65			6
Total		\$1,663,004.09			
Computed Total From Financial Section (comparative purposes only)		\$1,665,846.87			

TOWN OF Ontario
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Frank Robusto, hereby certify that I am the Chief Fiscal Officer of the Town of Ontario, and that the information provided in the annual financial report of the Town of Ontario, for the fiscal year ended 12/31/2020, 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 Town of Ontario, and adopted by me as my signature for use in conjunction with the filing of the Town of Ontario's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Ontario's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

EFPR Solutions LLC
Name of Report Preparer if different than Chief Fiscal Officer

Frank Robusto
Name

(585) 295-0514
Telephone Number

Supervisor
Title

1850 Ridge Rd, Ontario NY 14519
Official Address

04/09/2021
Date of Certification

(315) 524-7105
Official Telephone Number

TOWN OF Ontario
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8012 Move from TE Fund based on new accounting rules
Account Code A8015 2019 HRA Funding

(CM) MISCELLANEOUS SPECIAL REV

Adjustment Reason

Account Code CM8012 Move Funds From TE Fund to CM per change in accounting rules

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 Change 2019 HRA Funding

(SD) DRAINAGE

Adjustment Reason

Account Code SD8012 Moved From TE Fund per changing in accounting rules

(V) DEBT SERVICE

Adjustment Reason

Account Code V8015 Moved Reserve for Debt to Water Fund

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES8012 Fixed Asset Additions
Account Code ES8015 \$650,000 New Debit plus 500,655.00 2019 HRA Funding plus 1,078,174.00 OPEP Liabilities

(EW) ENTERPRISE WATER

Adjustment Reason

Account Code EW801: 500416.89 Moved reserve debt from Debt service fund plus Fixed Asset Addition 1,409,720.00
Account Code EW801: 2019 HRA Fund 14,900 plus new debit \$794,790.00 plus OPEP Liabilities 1,796,957.00

(TE) PRIVATE PURPOSE TRUST

Adjustment Reason

Account Code TE8012 Move Funds for change in account rules: 89,820 to A Fund, 239,396 to SD Fund and 221,376 to CM Fund