

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Byron
County of Genesee
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 Byron

*** 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
(DA) HIGHWAY-TOWN-WIDE
(H) CAPITAL PROJECTS
WATER #88 CAPITAL
WATER #7 CAPITAL
WATER #9 CAPITAL
(K) GENERAL FIXED ASSETS
(SF) FIRE PROTECTION
(SP) PARK
(SS) SEWER
(SW) WATER
WATER DISTRICT 1
WATER DISTRICT 2
WATER DISTRICT 3
WATER DISTRICT 4
WATER DISTRICT 5
WATER DISTRICT 6
WATER DISTRICT 7
WATER DISTRICT 8
(TA) AGENCY
(W) GENERAL LONG-TERM DEBT
(W1) - WATER
(W2) - GASB

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 Byron
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	33,819	A200	30,299
Cash In Time Deposits	228,237	A201	1,600,875
Petty Cash	420	A210	420
Cash From Obligations		A220	100
TOTAL Cash	262,476		1,631,694
Accounts Receivable	3,932	A380	45,456
TOTAL Other Receivables (net)	3,932		45,456
Due From Other Funds	2	A391	
TOTAL Due From Other Funds	2		0
Prepaid Expenses	5,243	A480	22,701
TOTAL Prepaid Expenses	5,243		22,701
Cash In Time Deposits Special Reserves	458,445	A231	
TOTAL Restricted Assets	458,445		0
TOTAL Assets and Deferred Outflows of Resources	730,098		1,699,851

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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	4,577	A600	15,968
TOTAL Accounts Payable	4,577		15,968
Accrued Liabilities	454	A601	875
TOTAL Accrued Liabilities	454		875
Due To Other Governments	1,001	A631	1,216
TOTAL Due To Other Governments	1,001		1,216
TOTAL Liabilities	6,032		18,059
Fund Balance			
Not in Spendable Form	5,243	A806	22,701
TOTAL Nonspendable Fund Balance	5,243		22,701
Unemployment Insurance Reserve	66,586	A815	66,586
Capital Reserve	391,859	A878	441,859
TOTAL Restricted Fund Balance	458,445		508,445
Assigned Appropriated Fund Balance	46,707	A914	25,046
TOTAL Assigned Fund Balance	46,707		25,046
Unassigned Fund Balance	213,671	A917	1,125,600
TOTAL Unassigned Fund Balance	213,671		1,125,600
TOTAL Fund Balance	724,066		1,681,792
TOTAL Liabilities, Deferred Inflows And Fund Balance	730,098		1,699,851

TOWN OF Byron
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	200,000	A1001	209,349
TOTAL Real Property Taxes	200,000		209,349
Interest & Penalties On Real Prop Taxes	3,778	A1090	3,571
TOTAL Real Property Tax Items	3,778		3,571
Non Prop Tax Dist By County	482,137	A1120	588,456
Franchises	25,349	A1170	30,992
TOTAL Non Property Tax Items	507,486		619,448
Clerk Fees	1,733	A1255	1,164
Zoning Fees	2,774	A2110	2,993
Refuse & Garbage Charges	24,532	A2130	27,989
Other Home & Community Services Income	349	A2189	307
TOTAL Departmental Income	29,388		32,453
Interest And Earnings	2,098	A2401	6,150
TOTAL Use of Money And Property	2,098		6,150
Games of Chance	40	A2530	20
Dog Licenses	4,918	A2544	4,394
Building And Alteration Permits	5,599	A2555	5,140
TOTAL Licenses And Permits	10,557		9,554
Fines And Forfeited Bail	16,621	A2610	20,048
Fines & Pen-Dog Cases	41	A2611	78
TOTAL Fines And Forfeitures	16,662		20,126
Sales of Scrap & Excess Materials	62	A2650	1,878
Insurance Recoveries		A2680	62
TOTAL Sale of Property And Compensation For Loss	62		1,940
Refunds of Prior Year's Expenditures		A2701	43,036
Gifts And Donations	75	A2705	3,000
AIM Related Payments	12,318	A2750	12,318
Unclassified (specify) Additional Description Solar		A2770	61,000
TOTAL Miscellaneous Local Sources	12,393		119,354
St Aid, Mortgage Tax	28,173	A3005	28,815
St Aid - Other (specify) Additional Description Justice Grant - PPE	5,655	A3089	474
St Aid, Youth Programs	1,840	A3820	1,600
TOTAL State Aid	35,668		30,889
TOTAL Revenues	818,092		1,052,834
Interfund Transfers		A5031	524,497
TOTAL Interfund Transfers	0		524,497
TOTAL Other Sources	0		524,497
TOTAL Detail Revenues And Other Sources	818,092		1,577,331

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	12,484	A10101	12,736
Legislative Board, Contr Expend	875	A10104	1,323
TOTAL Legislative Board	13,359		14,059
Municipal Court, Pers Serv	32,998	A11101	38,015
Municipal Court, Contr Expend	9,307	A11104	10,946
TOTAL Municipal Court	42,305		48,961
Supervisor,pers Serv	12,444	A12201	12,444
Supervisor,contr Expend	444	A12204	98
TOTAL Supervisor	12,888		12,542
Comptroller, Contr Expend	10,900	A13154	10,900
TOTAL Comptroller	10,900		10,900
Auditor, Contr Expend	1,650	A13204	6,804
TOTAL Auditor	1,650		6,804
Tax Collection,pers Serv	4,914	A13301	5,012
Tax Collection,contr Expend	48	A13304	336
TOTAL Tax Collection	4,962		5,348
Assessment, Pers Serv	20,068	A13551	19,500
Assessment, Contr Expend	1,149	A13554	1,986
TOTAL Assessment	21,217		21,486
Clerk,pers Serv	35,718	A14101	37,857
Clerk,equip & Cap Outlay	1,330	A14102	
Clerk,contr Expend	2,120	A14104	1,333
TOTAL Clerk	39,168		39,190
Law, Contr Expend	39,725	A14204	86,457
TOTAL Law	39,725		86,457
Engineer, Contr Expend		A14404	8,275
TOTAL Engineer	0		8,275
Records Mgmt, Contr Expend	1,570	A14604	215
TOTAL Records Mgmt	1,570		215
Operation of Plant Pers Serv	3,139	A16201	3,133
Operation of Plant Contr Expend	25,046	A16204	22,433
TOTAL Operation of Plant Contr Expend	28,185		25,566
Central Storeroom Contr Expend	2,306	A16604	2,585
TOTAL Central Storeroom Contr Expend	2,306		2,585
Central Print & Mail Contr Expend	7,113	A16704	4,881
TOTAL Central Print & Mail Contr Expend	7,113		4,881
Central Data Process & Cap Outlay	320	A16802	20
Central Data Process, Contr Expend	5,797	A16804	5,605
TOTAL Central Data Process	6,117		5,625
Unallocated Insurance, Contr Expend	29,904	A19104	31,625
TOTAL Unallocated Insurance	29,904		31,625
Municipal Assn Dues, Contr Expend	998	A19204	900
TOTAL Municipal Assn Dues	998		900
Taxes & Assess On Munic Prop, Contr Expend	4,605	A19504	4,605
TOTAL Taxes & Assess On Munic Prop	4,605		4,605

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Gen Govt Support, Contr Expend	2,375	A19894	2,591
TOTAL Other Gen Govt Support	2,375		2,591
TOTAL General Government Support	269,347		332,615
Police, Pers Serv	2,295	A31201	2,146
TOTAL Police	2,295		2,146
Traffic Control, Contr Expen	4,914	A33104	
TOTAL Traffic Control	4,914		0
Control of Animals, Pers Serv	1,391	A35101	782
Control of Animals, Contr Expend	1,021	A35104	
TOTAL Control of Animals	2,412		782
Safety Inspection, Pers Serv	13,668	A36201	14,351
Safety Inspection, Contr Expend	2,940	A36204	2,811
TOTAL Safety Inspection	16,608		17,162
TOTAL Public Safety	26,229		20,090
Registrar of Vital Statistics, Pers Serv	480	A40201	489
TOTAL Registrar of Vital Statistics	480		489
TOTAL Health	480		489
Street Admin, Pers Serv	56,884	A50101	58,821
Street Admin, Contr Expend	1,088	A50104	1,416
TOTAL Street Admin	57,972		60,237
Street Lighting, Contr Expend	10,897	A51824	12,009
TOTAL Street Lighting	10,897		12,009
TOTAL Transportation	68,869		72,246
Veterans Service, Contr Expend	477	A65104	538
TOTAL Veterans Service	477		538
TOTAL Economic Assistance And Opportunity	477		538
Parks, Pers Serv	555	A71101	
Parks, Contr Expend	4,034	A71104	5,479
TOTAL Parks	4,589		5,479
Youth Prog, Pers Serv	4,510	A73101	3,760
Youth Prog, Contr Expend	6,578	A73104	5,775
TOTAL Youth Prog	11,088		9,535
Library, Equip & Cap Outlay	982	A74102	
Library, Contr Expend	5,518	A74104	5,628
TOTAL Library	6,500		5,628
Museum - Art Gallery, Pers Serv	17	A74501	
Museum - Art Gallery, Equip & Cap Outlay	6,270	A74502	
Museum - Art Gallery, Contr Expend	1,783	A74504	1,606
TOTAL Museum - Art Gallery	8,070		1,606
Historian, Pers Serv	1,150	A75101	1,173
Historian, Contr Expend	60	A75104	
TOTAL Historian	1,210		1,173
Celebrations, Contr Expend	4,357	A75504	3,677
TOTAL Celebrations	4,357		3,677

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Adult Recreation, Contr Expend	5,137	A76204	4,384
TOTAL Adult Recreation	5,137		4,384
TOTAL Culture And Recreation	40,951		31,482
Zoning, Contr Expend	370	A80104	
TOTAL Zoning	370		0
Planning, Pers Serv	582	A80201	275
Planning, Contr Expend	1,990	A80204	1,400
TOTAL Planning	2,572		1,675
Research, Contr Expend	132,623	A80304	20,841
TOTAL Research	132,623		20,841
Refuse & Garbage, Pers Serv	6,871	A81601	7,340
Refuse & Garbage, Contr Expend	20,310	A81604	23,465
TOTAL Refuse & Garbage	27,181		30,805
Cemetery, Pers Serv	141	A88101	
Cemetery, Contr Expend	298	A88104	508
TOTAL Cemetery	439		508
TOTAL Home And Community Services	163,185		53,829
State Retirement System	20,826	A90108	22,991
Social Security, Employer Cont	16,889	A90308	16,615
Worker's Compensation, Empl Bnfts	37,944	A90408	38,923
Disability Insurance, Empl Bnfts	104	A90558	234
Hospital & Medical (dental) Ins, Empl Bnft	41,486	A90608	29,553
TOTAL Employee Benefits	117,249		108,316
TOTAL Expenditures	686,787		619,605
Transfers, Other Funds	55,000	A99019	
TOTAL Operating Transfers	55,000		0
TOTAL Other Uses	55,000		0
TOTAL Detail Expenditures And Other Uses	741,787		619,605

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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	647,761	A8021	724,066
Restated Fund Balance - Beg of Year	647,761	A8022	724,066
ADD - REVENUES AND OTHER SOURCES	818,092		1,577,331
DEDUCT - EXPENDITURES AND OTHER USES	741,787		619,605
Fund Balance - End of Year	724,066	A8029	1,681,792

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	209,349	A1049N	84,000
Est Rev - Non Property Tax Items	503,500	A1199N	388,500
Est Rev - Departmental Income	750	A1299N	750
Est Rev - Use of Money And Property	24,500	A2499N	25,500
Est Rev - Licenses And Permits	6,000	A2599N	8,000
Est Rev - Fines And Forfeitures	23,000	A2649N	15,000
Est Rev - Sale of Prop And Comp For Loss	2,000	A2699N	1,000
Est Rev - State Aid	36,100	A3099N	31,100
TOTAL Estimated Revenues	805,199		553,850
Appropriated Fund Balance	46,707	A599N	25,046
TOTAL Estimated Other Sources	46,707		25,046
TOTAL Estimated Revenues And Other Sources	851,906		578,896

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	381,519	A1999N	300,089
App - Public Safety	33,792	A3999N	27,992
App - Health	489	A4999N	500
App - Transportation	72,821	A5999N	74,680
App - Economic Assistance And Opportunity	550	A6999N	550
App - Culture And Recreation	42,935	A7999N	30,073
App - Home And Community Services	116,500	A8999N	38,170
App - Employee Benefits	123,300	A9199N	106,842
TOTAL Appropriations	771,906		578,896
App - Interfund Transfer	80,000	A9999N	
TOTAL Other Uses	80,000		0
TOTAL Appropriations And Other Uses	851,906		578,896

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		DA200	15,742
Cash In Time Deposits	841,963	DA201	567,074
TOTAL Cash	841,963		582,816
Prepaid Expenses	6,842	DA480	20,832
TOTAL Prepaid Expenses	6,842		20,832
Cash Special Reserve		DA230	392,228
TOTAL Restricted Assets	0		392,228
TOTAL Assets and Deferred Outflows of Resources	848,805		995,876

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	59	DA600	1,960
TOTAL Accounts Payable	59		1,960
Accrued Liabilities	5,901	DA601	
TOTAL Accrued Liabilities	5,901		0
TOTAL Liabilities	5,960		1,960
Fund Balance			
Not in Spendable Form	6,842	DA806	20,832
TOTAL Nonspendable Fund Balance	6,842		20,832
Capital Reserve		DA878	392,228
TOTAL Restricted Fund Balance	0		392,228
Assigned Appropriated Fund Balance	92,235	DA914	7,000
Assigned Unappropriated Fund Balance	743,768	DA915	573,856
TOTAL Assigned Fund Balance	836,003		580,856
TOTAL Fund Balance	842,845		993,916
TOTAL Liabilities, Deferred Inflows And Fund Balance	848,805		995,876

TOWN OF Byron
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	282,725	DA1001	294,565
TOTAL Real Property Taxes	282,725		294,565
Sales Tax (from County)	200,000	DA1120	200,000
TOTAL Non Property Tax Items	200,000		200,000
Transportation Services, Other Govts	127,576	DA2300	149,865
Snow Removal Services-Other Govts	47,624	DA2302	11,593
TOTAL Intergovernmental Charges	175,200		161,458
Interest And Earnings	1,342	DA2401	1,411
TOTAL Use of Money And Property	1,342		1,411
Sales of Scrap & Excess Materials	1,181	DA2650	
Sales of Equipment		DA2665	31,917
TOTAL Sale of Property And Compensation For Loss	1,181		31,917
Refunds of Prior Year's Expenditures	1,731	DA2701	1,852
TOTAL Miscellaneous Local Sources	1,731		1,852
St Aid, Consolidated Highway Aid	131,674	DA3501	121,939
TOTAL State Aid	131,674		121,939
TOTAL Revenues	793,853		813,142
Interfund Transfers	55,000	DA5031	
TOTAL Interfund Transfers	55,000		0
TOTAL Other Sources	55,000		0
TOTAL Detail Revenues And Other Sources	848,853		813,142

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Pers Serv	101,434	DA51101	86,632
Maint of Streets, Contr Expend	40,275	DA51104	77,636
TOTAL Maint of Streets	141,709		164,268
Perm Improve Highway, Equip & Cap Outlay	133,237	DA51122	112,946
TOTAL Perm Improve Highway	133,237		112,946
Machinery, Equip & Cap Outlay		DA51302	49,223
Machinery, Contr Expend	65,079	DA51304	48,097
TOTAL Machinery	65,079		97,320
Snow Removal, Pers Serv	119,167	DA51421	86,142
Snow Removal, Contr Expend	182,839	DA51424	133,764
TOTAL Snow Removal	302,006		219,906
TOTAL Transportation	642,031		594,440
State Retirement, Empl Bnfts	26,828	DA90108	27,842
Social Security , Empl Bnfts	17,721	DA90308	13,069
Hospital & Medical (dental) Ins, Empl Bnft	50,704	DA90608	23,970
Other Employee Benefits (spec)	3,178	DA90898	2,750
TOTAL Employee Benefits	98,431		67,631
TOTAL Expenditures	740,462		662,071
TOTAL Detail Expenditures And Other Uses	740,462		662,071

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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	734,454	DA8021	842,845
Restated Fund Balance - Beg of Year	734,454	DA8022	842,845
ADD - REVENUES AND OTHER SOURCES	848,853		813,142
DEDUCT - EXPENDITURES AND OTHER USES	740,462		662,071
Fund Balance - End of Year	842,845	DA8029	993,916

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	294,565	DA1049N	504,000
Est Rev - Non Property Tax Items	200,000	DA1199N	30,000
Est Rev - Intergovernmental Charges	130,000	DA2399N	150,000
Est Rev - Use of Money And Property	500	DA2499N	500
Est Rev - State Aid	136,815	DA3099N	96,253
TOTAL Estimated Revenues	761,880		780,753
Estimated - Interfund Transfer	55,000	DA5031N	0
Appropriated Fund Balance	92,235	DA599N	7,000
TOTAL Estimated Other Sources	147,235		7,000
TOTAL Estimated Revenues And Other Sources	909,115		787,753

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	744,315	DA5999N	649,353
App - Employee Benefits	104,800	DA9199N	78,400
TOTAL Appropriations	849,115		727,753
App - Interfund Transfer	60,000	DA9999N	60,000
TOTAL Other Uses	60,000		60,000
TOTAL Appropriations And Other Uses	909,115		787,753

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	195,827	H200	
Cash In Time Deposits	203,988	H201	-16,893
TOTAL Cash	399,815		-16,893
TOTAL Assets and Deferred Outflows of Resources	399,815		-16,893

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		H600	47,407
TOTAL Accounts Payable	0		47,407
Bond Anticipation Notes Payable	3,194,000	H626	0
TOTAL Notes Payable	3,194,000		0
TOTAL Liabilities	3,194,000		47,407
Fund Balance			
Assigned Unappropriated Fund Balance	0	H915	27,719
TOTAL Assigned Fund Balance	0		27,719
Unassigned Fund Balance	-2,794,185	H917	-92,019
TOTAL Unassigned Fund Balance	-2,794,185		-92,019
TOTAL Fund Balance	-2,794,185		-64,300
TOTAL Liabilities, Deferred Inflows And Fund Balance	399,815		-16,893

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid-Water Cap Proj	1,264,786	H3991	200,747
TOTAL State Aid	1,264,786		200,747
TOTAL Revenues	1,264,786		200,747
Bond Anticipation Notes	0	H5730	
Bans Redeemed From Appropriations		H5731	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,264,786		200,747

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay	3,464,276	H83402	214,445
TOTAL Water Trans & Distrib	3,464,276		214,445
TOTAL Home And Community Services	3,464,276		214,445
Debt Principal, Bond Anticipation Notes	0	H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	59,664	H97307	
TOTAL Debt Interest	59,664		0
TOTAL Expenditures	3,523,940		214,445
Transfers, Other Funds		H99019	450,417
TOTAL Operating Transfers	0		450,417
TOTAL Other Uses	0		450,417
TOTAL Detail Expenditures And Other Uses	3,523,940		664,862

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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	-535,031	H8021	-2,794,185
Prior Period Adj -Increase In Fund Balance		H8012	3,194,000
Restated Fund Balance - Beg of Year	-535,031	H8022	399,815
ADD - REVENUES AND OTHER SOURCES	1,264,786		200,747
DEDUCT - EXPENDITURES AND OTHER USES	3,523,940		664,862
Fund Balance - End of Year	-2,794,185	H8029	-64,300

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WATER #7 CAPITAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	195,827	H200	
Cash In Time Deposits		H201	27,719
TOTAL Cash	195,827		27,719
TOTAL Assets and Deferred Outflows of Resources	195,827		27,719

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WATER #7 CAPITAL

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable	1,086,000	H626	
TOTAL Notes Payable	1,086,000		0
TOTAL Liabilities	1,086,000		0
Fund Balance			
Assigned Unappropriated Fund Balance		H915	27,719
TOTAL Assigned Fund Balance	0		27,719
Unassigned Fund Balance	-890,173	H917	
TOTAL Unassigned Fund Balance	-890,173		0
TOTAL Fund Balance	-890,173		27,719
TOTAL Liabilities, Deferred Inflows And Fund Balance	195,827		27,719

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WATER #7 CAPITAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid-Water Cap Proj	665,772	H3991	155,930
TOTAL State Aid	665,772		155,930
TOTAL Revenues	665,772		155,930
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	665,772		155,930

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WATER #7 CAPITAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay	989,610	H83402	115,631
TOTAL Water Trans & Distrib	989,610		115,631
TOTAL Home And Community Services	989,610		115,631
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	32,332	H97307	
TOTAL Debt Interest	32,332		0
TOTAL Expenditures	1,021,942		115,631
Transfers, Other Funds		H99019	208,407
TOTAL Operating Transfers	0		208,407
TOTAL Other Uses	0		208,407
TOTAL Detail Expenditures And Other Uses	1,021,942		324,038

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WATER #7 CAPITAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-534,003	H8021	-890,173
Prior Period Adj -Increase In Fund Balance		H8012	1,086,000
Restated Fund Balance - Beg of Year	-534,003	H8022	195,827
ADD - REVENUES AND OTHER SOURCES	665,772		155,930
DEDUCT - EXPENDITURES AND OTHER USES	1,021,942		324,038
Fund Balance - End of Year	-890,173	H8029	27,719

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WATER #88 CAPITAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	203,988	H201	-1,104
TOTAL Cash	203,988		-1,104
TOTAL Assets and Deferred Outflows of Resources	203,988		-1,104

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WATER #88 CAPITAL

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable	2,108,000	H626	
TOTAL Notes Payable	2,108,000		0
TOTAL Liabilities	2,108,000		0
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-1,904,012	H917	-1,104
TOTAL Unassigned Fund Balance	-1,904,012		-1,104
TOTAL Fund Balance	-1,904,012		-1,104
TOTAL Liabilities, Deferred Inflows And Fund Balance	203,988		-1,104

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WATER #88 CAPITAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid-Water Cap Proj	599,014	H3991	44,817
TOTAL State Aid	599,014		44,817
TOTAL Revenues	599,014		44,817
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	599,014		44,817

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WATER #88 CAPITAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay	2,474,666	H83402	7,899
TOTAL Water Trans & Distrib	2,474,666		7,899
TOTAL Home And Community Services	2,474,666		7,899
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	27,332	H97307	
TOTAL Debt Interest	27,332		0
TOTAL Expenditures	2,501,998		7,899
Transfers, Other Funds		H99019	242,010
TOTAL Operating Transfers	0		242,010
TOTAL Other Uses	0		242,010
TOTAL Detail Expenditures And Other Uses	2,501,998		249,909

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WATER #88 CAPITAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,028	H8021	-1,904,012
Prior Period Adj -Increase In Fund Balance		H8012	2,108,000
Restated Fund Balance - Beg of Year	-1,028	H8022	203,988
ADD - REVENUES AND OTHER SOURCES	599,014		44,817
DEDUCT - EXPENDITURES AND OTHER USES	2,501,998		249,909
Fund Balance - End of Year	-1,904,012	H8029	-1,104

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WATER #9 CAPITAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits		H201	-43,508
TOTAL Cash	0		-43,508
TOTAL Assets and Deferred Outflows of Resources	0		-43,508

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WATER #9 CAPITAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		H600	47,407
TOTAL Accounts Payable	0		47,407
TOTAL Liabilities	0		47,407
Fund Balance			
Unassigned Fund Balance		H917	-90,915
TOTAL Unassigned Fund Balance	0		-90,915
TOTAL Fund Balance	0		-90,915
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		-43,508

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Results of Operation

Code Description	2019	EdpCode	2020
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WATER #9 CAPITAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Trans & Distrib, Equip & Cap Outlay		H83402	90,915
TOTAL Water Trans & Distrib	0		90,915
TOTAL Home And Community Services	0		90,915
TOTAL Expenditures	0		90,915
TOTAL Detail Expenditures And Other Uses	0		90,915

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WATER #9 CAPITAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
DEDUCT - EXPENDITURES AND OTHER USES			90,915
Fund Balance - End of Year		H8029	-90,915

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	278,929	K101	278,929
Buildings	2,597,766	K102	2,597,766
Machinery And Equipment	2,589,026	K104	2,589,026
TOTAL Fixed Assets (net)	5,465,721		5,465,721
TOTAL Assets and Deferred Outflows of Resources	5,465,721		5,465,721

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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	5,465,721	K159	5,465,721
TOTAL Investments in Non-Current Government Assets	5,465,721		5,465,721
TOTAL Fund Balance	5,465,721		5,465,721
TOTAL	5,465,721		5,465,721

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	1	SF201	1
TOTAL Cash	1		1
TOTAL Assets and Deferred Outflows of Resources	1		1

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	1	SF915	1
TOTAL Assigned Fund Balance	1		1
TOTAL Fund Balance	1		1
TOTAL Liabilities, Deferred Inflows And Fund Balance	1		1

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	200,000	SF1001	204,000
TOTAL Real Property Taxes	200,000		204,000
TOTAL Revenues	200,000		204,000
TOTAL Detail Revenues And Other Sources	200,000		204,000

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire Protection, Contr Expend	200,000	SF34104	204,000
TOTAL Fire Protection	200,000		204,000
TOTAL Public Safety	200,000		204,000
TOTAL Expenditures	200,000		204,000
TOTAL Detail Expenditures And Other Uses	200,000		204,000

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(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	1	SF8021	1
Restated Fund Balance - Beg of Year	1	SF8022	1
ADD - REVENUES AND OTHER SOURCES	200,000		204,000
DEDUCT - EXPENDITURES AND OTHER USES	200,000		204,000
Fund Balance - End of Year	1	SF8029	1

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(SP) PARK

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	3,138	SP200	3,258
TOTAL Cash	3,138		3,258
TOTAL Assets and Deferred Outflows of Resources	3,138		3,258

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(SP) PARK

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	3,138	SP915	3,258
TOTAL Assigned Fund Balance	3,138		3,258
TOTAL Fund Balance	3,138		3,258
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,138		3,258

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(SP) PARK

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Rental of Real Property, Individuals	320	SP2410	120
TOTAL Use of Money And Property	320		120
TOTAL Revenues	320		120
TOTAL Detail Revenues And Other Sources	320		120

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Results of Operation

Code Description	2019	EdpCode	2020
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(SP) PARK

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,818	SP8021	3,138
Restated Fund Balance - Beg of Year	2,818	SP8022	3,138
ADD - REVENUES AND OTHER SOURCES	320		120
Fund Balance - End of Year	3,138	SP8029	3,258

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(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		SS200	10,169
Cash In Time Deposits	259,034	SS201	214,168
TOTAL Cash	259,034		224,337
Accounts Receivable		SS380	34,420
TOTAL Other Receivables (net)	0		34,420
Prepaid Expenses	172	SS480	173
TOTAL Prepaid Expenses	172		173
Cash In Time Deposits Special Reserves	295,700	SS231	338,200
TOTAL Restricted Assets	295,700		338,200
TOTAL Assets and Deferred Outflows of Resources	554,906		597,130

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(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SS600	3,408
TOTAL Accounts Payable	0		3,408
TOTAL Liabilities	0		3,408
Fund Balance			
Not in Spendable Form	172	SS806	173
TOTAL Nonspendable Fund Balance	172		173
Capital Reserve	295,700	SS878	338,200
TOTAL Restricted Fund Balance	295,700		338,200
Assigned Appropriated Fund Balance	53,340	SS914	34,415
Assigned Unappropriated Fund Balance	205,694	SS915	220,934
TOTAL Assigned Fund Balance	259,034		255,349
TOTAL Fund Balance	554,906		593,722
TOTAL Liabilities, Deferred Inflows And Fund Balance	554,906		597,130

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(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Rents	121,384	SS2120	128,465
Interest & Penalties On Sewer Accts	3,994	SS2128	36,668
TOTAL Departmental Income	125,378		165,133
Interest And Earnings	2,614	SS2401	1,225
TOTAL Use of Money And Property	2,614		1,225
St Aid, Other Aid (specify) Additional Description Grant		SS3089	13,125
TOTAL State Aid	0		13,125
TOTAL Revenues	127,992		179,483
TOTAL Detail Revenues And Other Sources	127,992		179,483

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(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Administration-Personal Services		SS17101	8,326
Additional Description Engineering			
TOTAL Administration-Personal Services	0		8,326
TOTAL General Government Support	0		8,326
Sewer Administration, Pers Serv	4,531	SS81101	4,532
Sewer Administration, Contr Expend	6,170	SS81104	6,469
TOTAL Sewer Administration	10,701		11,001
Sanitary Sewers, Equip & Cap Outlay	11,514	SS81202	46,808
Sanitary Sewers, Contr Expend	19,255	SS81204	18,172
TOTAL Sanitary Sewers	30,769		64,980
Sewage Treat Disp, Contr Expend	51,612	SS81304	55,323
TOTAL Sewage Treat Disp	51,612		55,323
TOTAL Home And Community Services	93,082		131,304
State Retirement, Empl Bnfts	688	SS90108	693
Social Security , Empl Bnfts	405	SS90308	345
TOTAL Employee Benefits	1,093		1,038
TOTAL Expenditures	94,175		140,668
TOTAL Detail Expenditures And Other Uses	94,175		140,668

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	521,089	SS8021	554,906
Restated Fund Balance - Beg of Year	521,089	SS8022	554,906
ADD - REVENUES AND OTHER SOURCES	127,992		179,483
DEDUCT - EXPENDITURES AND OTHER USES	94,175		140,668
Fund Balance - End of Year	554,906	SS8029	593,721

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(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	128,700	SS1299N	147,630
Est Rev - Use of Money And Property	50	SS2499N	50
TOTAL Estimated Revenues	128,750		147,680
Appropriated Fund Balance	53,340	SS599N	34,415
TOTAL Estimated Other Sources	53,340		34,415
TOTAL Estimated Revenues And Other Sources	182,090		182,095

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(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	137,122	SS8999N	137,127
App - Employee Benefits	2,468	SS9199N	2,468
TOTAL Appropriations	139,590		139,595
App - Interfund Transfer	42,500	SS9999N	42,500
TOTAL Other Uses	42,500		42,500
TOTAL Appropriations And Other Uses	182,090		182,095

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(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	108,316	SW200	31,528
Cash In Time Deposits	134,353	SW201	104,364
TOTAL Cash	242,669		135,892
Cash Special Reserve		SW230	10,370
TOTAL Restricted Assets	0		10,370
TOTAL Assets and Deferred Outflows of Resources	242,669		146,262

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(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SW600	3,446
TOTAL Accounts Payable	0		3,446
Bond Anticipation Notes Payable		SW626	0
TOTAL Notes Payable	0		0
TOTAL Liabilities	0		3,446
Fund Balance			
Capital Reserve		SW878	10,370
TOTAL Restricted Fund Balance	0		10,370
Assigned Appropriated Fund Balance	35,946	SW914	61,580
Assigned Unappropriated Fund Balance	206,723	SW915	70,866
TOTAL Assigned Fund Balance	242,669		132,446
Unassigned Fund Balance	0	SW917	0
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	242,669		142,816
TOTAL Liabilities, Deferred Inflows And Fund Balance	242,669		146,262

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(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	216,072	SW1030	217,146
TOTAL Real Property Taxes	216,072		217,146
Metered Water Sales		SW2140	9,344
TOTAL Departmental Income	0		9,344
Share of Joint Activity, Other Govts	10,540	SW2390	10,269
TOTAL Intergovernmental Charges	10,540		10,269
Interest And Earnings	294	SW2401	1,326
TOTAL Use of Money And Property	294		1,326
Refunds of Prior Year's Expenditures		SW2701	1,438
TOTAL Miscellaneous Local Sources	0		1,438
St Aid-Water Cap Proj		SW3991	91,109
TOTAL State Aid	0		91,109
TOTAL Revenues	226,906		330,632
TOTAL Detail Revenues And Other Sources	226,906		330,632

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(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		SW13804	3,443
TOTAL Fiscal Agents Fees	0		3,443
TOTAL General Government Support	0		3,443
Water Trans & Distrib, Contr Expend		SW83404	0
TOTAL Water Trans & Distrib	0		0
TOTAL Home And Community Services	0		0
Debt Principal, Serial Bonds	162,000	SW97106	215,000
TOTAL Debt Principal	162,000		215,000
Debt Interest, Serial Bonds	63,057	SW97107	137,962
Interfund Loans		5 SW97957	
TOTAL Debt Interest	63,062		137,962
TOTAL Expenditures	225,062		356,405
Transfers, Other Funds		SW99019	74,080
TOTAL Operating Transfers	0		74,080
TOTAL Other Uses	0		74,080
TOTAL Detail Expenditures And Other Uses	225,062		430,485

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	240,825	SW8021	242,669
Restated Fund Balance - Beg of Year	240,825	SW8022	242,669
ADD - REVENUES AND OTHER SOURCES	226,906		330,632
DEDUCT - EXPENDITURES AND OTHER USES	225,062		430,485
Fund Balance - End of Year	242,669	SW8029	142,816

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(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	226,490	SW1049N	314,995
Est Rev - Intergovernmental Charges	10,269	SW2399N	10,117
TOTAL Estimated Revenues	236,759		325,112
Appropriated Fund Balance	35,946	SW599N	31,577
TOTAL Estimated Other Sources	35,946		31,577
TOTAL Estimated Revenues And Other Sources	272,705		356,689

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(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	2,633	SW1999N	0
App - Home And Community Services	3,833	SW8999N	5,270
App - Debt Service	266,239	SW9899N	351,419
TOTAL Appropriations	272,705		356,689
TOTAL Appropriations And Other Uses	272,705		356,689

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WATER DISTRICT 1

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		SW200	1,168
Cash In Time Deposits	60,477	SW201	30,533
TOTAL Cash	60,477		31,701
TOTAL Assets and Deferred Outflows of Resources	60,477		31,701

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WATER DISTRICT 1

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SW600	50
TOTAL Accounts Payable	0		50
TOTAL Liabilities	0		50
Fund Balance			
Assigned Appropriated Fund Balance	30,050	SW914	31,577
Assigned Unappropriated Fund Balance	30,427	SW915	74
TOTAL Assigned Fund Balance	60,477		31,651
TOTAL Fund Balance	60,477		31,651
TOTAL Liabilities, Deferred Inflows And Fund Balance	60,477		31,701

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WATER DISTRICT 1

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	90,000	SW1030	90,000
TOTAL Real Property Taxes	90,000		90,000
Interest And Earnings	230	SW2401	1,224
TOTAL Use of Money And Property	230		1,224
TOTAL Revenues	90,230		91,224
TOTAL Detail Revenues And Other Sources	90,230		91,224

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WATER DISTRICT 1

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		SW13804	50
TOTAL Fiscal Agents Fees	0		50
TOTAL General Government Support	0		50
Debt Principal, Serial Bonds	120,000	SW97106	120,000
TOTAL Debt Principal	120,000		120,000
TOTAL Expenditures	120,000		120,050
TOTAL Detail Expenditures And Other Uses	120,000		120,050

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WATER DISTRICT 1

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	90,247	SW8021	60,477
Restated Fund Balance - Beg of Year	90,247	SW8022	60,477
ADD - REVENUES AND OTHER SOURCES	90,230		91,224
DEDUCT - EXPENDITURES AND OTHER USES	120,000		120,050
Fund Balance - End of Year	60,477	SW8029	31,651

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WATER DISTRICT 1

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	90,000	SW1049N	88,423
TOTAL Estimated Revenues	90,000		88,423
Appropriated Fund Balance	30,050	SW599N	31,577
TOTAL Estimated Other Sources	30,050		31,577
TOTAL Estimated Revenues And Other Sources	120,050		120,000

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WATER DISTRICT 1

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	50	SW1999N	0
App - Debt Service	120,000	SW9899N	120,000
TOTAL Appropriations	120,050		120,000
TOTAL Appropriations And Other Uses	120,050		120,000

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WATER DISTRICT 2

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	21,345	SW201	21,449
TOTAL Cash	21,345		21,449
TOTAL Assets and Deferred Outflows of Resources	21,345		21,449

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WATER DISTRICT 2

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SW600	1,000
TOTAL Accounts Payable	0		1,000
TOTAL Liabilities	0		1,000
Fund Balance			
Assigned Appropriated Fund Balance	1,000	SW914	
Assigned Unappropriated Fund Balance	20,345	SW915	20,449
TOTAL Assigned Fund Balance	21,345		20,449
TOTAL Fund Balance	21,345		20,449
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,345		21,449

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WATER DISTRICT 2

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	62,001	SW1030	60,210
TOTAL Real Property Taxes	62,001		60,210
Share of Joint Activity, Other Govts	10,540	SW2390	10,269
TOTAL Intergovernmental Charges	10,540		10,269
Interest And Earnings	64	SW2401	102
TOTAL Use of Money And Property	64		102
TOTAL Revenues	72,605		70,581
TOTAL Detail Revenues And Other Sources	72,605		70,581

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WATER DISTRICT 2

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		SW13804	1,000
TOTAL Fiscal Agents Fees	0		1,000
TOTAL General Government Support	0		1,000
Debt Principal, Serial Bonds	25,000	SW97106	25,000
TOTAL Debt Principal	25,000		25,000
Debt Interest, Serial Bonds	46,509	SW97107	45,478
TOTAL Debt Interest	46,509		45,478
TOTAL Expenditures	71,509		71,478
TOTAL Detail Expenditures And Other Uses	71,509		71,478

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WATER DISTRICT 2

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	20,250	SW8021	21,346
Restated Fund Balance - Beg of Year	20,250	SW8022	21,346
ADD - REVENUES AND OTHER SOURCES	72,605		70,581
DEDUCT - EXPENDITURES AND OTHER USES	71,509		71,478
Fund Balance - End of Year	21,346	SW8029	20,449

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WATER DISTRICT 2

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	60,210	SW1049N	59,330
Est Rev - Intergovernmental Charges	10,269	SW2399N	10,117
TOTAL Estimated Revenues	70,479		69,447
Appropriated Fund Balance	1,000	SW599N	
TOTAL Estimated Other Sources	1,000		0
TOTAL Estimated Revenues And Other Sources	71,479		69,447

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WATER DISTRICT 2

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	1,000	SW1999N	0
App - Debt Service	70,479	SW9899N	69,447
TOTAL Appropriations	71,479		69,447
TOTAL Appropriations And Other Uses	71,479		69,447

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WATER DISTRICT 3

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1,106	SW200	1,107
TOTAL Cash	1,106		1,107
TOTAL Assets and Deferred Outflows of Resources	1,106		1,107

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WATER DISTRICT 3

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SW600	413
TOTAL Accounts Payable	0		413
TOTAL Liabilities	0		413
Fund Balance			
Assigned Appropriated Fund Balance	413	SW914	
Assigned Unappropriated Fund Balance	693	SW915	694
TOTAL Assigned Fund Balance	1,106		694
Unassigned Fund Balance		SW917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	1,106		694
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,106		1,107

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WATER DISTRICT 3

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	5,293	SW1030	4,880
TOTAL Real Property Taxes	5,293		4,880
TOTAL Revenues	5,293		4,880
TOTAL Detail Revenues And Other Sources	5,293		4,880

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WATER DISTRICT 3

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		SW13804	412
TOTAL Fiscal Agents Fees	0		412
TOTAL General Government Support	0		412
Debt Principal, Serial Bonds	2,000	SW97106	2,000
TOTAL Debt Principal	2,000		2,000
Debt Interest, Serial Bonds	2,940	SW97107	2,880
Interfund Loans	2	SW97957	
TOTAL Debt Interest	2,942		2,880
TOTAL Expenditures	4,942		5,292
TOTAL Detail Expenditures And Other Uses	4,942		5,292

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WATER DISTRICT 3

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	755	SW8021	1,106
Restated Fund Balance - Beg of Year	755	SW8022	1,106
ADD - REVENUES AND OTHER SOURCES	5,293		4,880
DEDUCT - EXPENDITURES AND OTHER USES	4,942		5,292
Fund Balance - End of Year	1,106	SW8029	694

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WATER DISTRICT 3

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	4,880	SW1049N	4,820
TOTAL Estimated Revenues	4,880		4,820
Appropriated Fund Balance	413	SW599N	
TOTAL Estimated Other Sources	413		0
TOTAL Estimated Revenues And Other Sources	5,293		4,820

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WATER DISTRICT 3

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	413	SW8999N	0
App - Debt Service	4,880	SW9899N	4,820
TOTAL Appropriations	5,293		4,820
TOTAL Appropriations And Other Uses	5,293		4,820

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WATER DISTRICT 4

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	694	SW200	695
TOTAL Cash	694		695
TOTAL Assets and Deferred Outflows of Resources	694		695

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WATER DISTRICT 4

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SW600	400
TOTAL Accounts Payable	0		400
TOTAL Liabilities	0		400
Fund Balance			
Assigned Appropriated Fund Balance	400	SW914	
Assigned Unappropriated Fund Balance	294	SW915	295
TOTAL Assigned Fund Balance	694		295
TOTAL Fund Balance	694		295
TOTAL Liabilities, Deferred Inflows And Fund Balance	694		695

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WATER DISTRICT 4

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	4,855	SW1030	4,318
TOTAL Real Property Taxes	4,855		4,318
TOTAL Revenues	4,855		4,318
TOTAL Detail Revenues And Other Sources	4,855		4,318

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WATER DISTRICT 4

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		SW13804	399
TOTAL Fiscal Agents Fees	0		399
TOTAL General Government Support	0		399
Debt Principal, Serial Bonds	2,000	SW97106	2,000
TOTAL Debt Principal	2,000		2,000
Debt Interest, Serial Bonds	2,363	SW97107	2,318
Interfund Loans	3	SW97957	
TOTAL Debt Interest	2,366		2,318
TOTAL Expenditures	4,366		4,717
TOTAL Detail Expenditures And Other Uses	4,366		4,717

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WATER DISTRICT 4

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	205	SW8021	694
Restated Fund Balance - Beg of Year	205	SW8022	694
ADD - REVENUES AND OTHER SOURCES	4,855		4,318
DEDUCT - EXPENDITURES AND OTHER USES	4,366		4,717
Fund Balance - End of Year	694	SW8029	295

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WATER DISTRICT 4

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	4,318	SW1049N	4,273
TOTAL Estimated Revenues	4,318		4,273
Appropriated Fund Balance	400	SW599N	
TOTAL Estimated Other Sources	400		0
TOTAL Estimated Revenues And Other Sources	4,718		4,273

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WATER DISTRICT 4

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	400	SW8999N	0
App - Debt Service	4,318	SW9899N	4,273
TOTAL Appropriations	4,718		4,273
TOTAL Appropriations And Other Uses	4,718		4,273

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WATER DISTRICT 5

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	30,636	SW200	30,803
TOTAL Cash	30,636		30,803
Cash Special Reserve		SW230	4,440
TOTAL Restricted Assets	0		4,440
TOTAL Assets and Deferred Outflows of Resources	30,636		35,243

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WATER DISTRICT 5

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SW600	800
TOTAL Accounts Payable	0		800
TOTAL Liabilities	0		800
Fund Balance			
Capital Reserve		SW878	4,440
TOTAL Restricted Fund Balance	0		4,440
Assigned Appropriated Fund Balance	800	SW914	30,003
Assigned Unappropriated Fund Balance	29,836	SW915	
TOTAL Assigned Fund Balance	30,636		30,003
TOTAL Fund Balance	30,636		34,443
TOTAL Liabilities, Deferred Inflows And Fund Balance	30,636		35,243

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WATER DISTRICT 5

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	19,147	SW1030	18,388
TOTAL Real Property Taxes	19,147		18,388
Refunds of Prior Year's Expenditures		SW2701	1,438
TOTAL Miscellaneous Local Sources	0		1,438
TOTAL Revenues	19,147		19,826
TOTAL Detail Revenues And Other Sources	19,147		19,826

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WATER DISTRICT 5

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		SW13804	799
TOTAL Fiscal Agents Fees	0		799
TOTAL General Government Support	0		799
Debt Principal, Serial Bonds	8,000	SW97106	8,000
TOTAL Debt Principal	8,000		8,000
Debt Interest, Serial Bonds	7,410	SW97107	7,219
TOTAL Debt Interest	7,410		7,219
TOTAL Expenditures	15,410		16,018
TOTAL Detail Expenditures And Other Uses	15,410		16,018

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WATER DISTRICT 5

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	26,898	SW8021	30,635
Restated Fund Balance - Beg of Year	26,898	SW8022	30,635
ADD - REVENUES AND OTHER SOURCES	19,147		19,826
DEDUCT - EXPENDITURES AND OTHER USES	15,410		16,018
Fund Balance - End of Year	30,635	SW8029	34,443

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WATER DISTRICT 5

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	18,388	SW1049N	16,179
TOTAL Estimated Revenues	18,388		16,179
Appropriated Fund Balance	800	SW599N	
TOTAL Estimated Other Sources	800		0
TOTAL Estimated Revenues And Other Sources	19,188		16,179

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WATER DISTRICT 5

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	800	SW1999N	0
App - Home And Community Services	1,110	SW8999N	1,110
App - Debt Service	17,278	SW9899N	15,069
TOTAL Appropriations	19,188		16,179
TOTAL Appropriations And Other Uses	19,188		16,179

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WATER DISTRICT 6

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	75,880	SW200	
Cash In Time Deposits	1,808	SW201	1,808
TOTAL Cash	77,688		1,808
Cash Special Reserve		SW230	2,390
TOTAL Restricted Assets	0		2,390
TOTAL Assets and Deferred Outflows of Resources	77,688		4,198

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WATER DISTRICT 6

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SW600	183
TOTAL Accounts Payable	0		183
TOTAL Liabilities	0		183
Fund Balance			
Capital Reserve		SW878	2,390
TOTAL Restricted Fund Balance	0		2,390
Assigned Appropriated Fund Balance	183	SW914	
Assigned Unappropriated Fund Balance	77,505	SW915	1,625
TOTAL Assigned Fund Balance	77,688		1,625
TOTAL Fund Balance	77,688		4,015
TOTAL Liabilities, Deferred Inflows And Fund Balance	77,688		4,198

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WATER DISTRICT 6

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	9,527	SW1030	
TOTAL Real Property Taxes	9,527		0
Metered Water Sales		SW2140	9,344
TOTAL Departmental Income	0		9,344
TOTAL Revenues	9,527		9,344
TOTAL Detail Revenues And Other Sources	9,527		9,344

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WATER DISTRICT 6

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		SW13804	183
TOTAL Fiscal Agents Fees	0		183
TOTAL General Government Support	0		183
Debt Principal, Serial Bonds	5,000	SW97106	5,000
TOTAL Debt Principal	5,000		5,000
Debt Interest, Serial Bonds	3,835	SW97107	3,754
TOTAL Debt Interest	3,835		3,754
TOTAL Expenditures	8,835		8,937
Transfers, Other Funds		SW99019	74,080
TOTAL Operating Transfers	0		74,080
TOTAL Other Uses	0		74,080
TOTAL Detail Expenditures And Other Uses	8,835		83,017

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WATER DISTRICT 6

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	76,996	SW8021	77,688
Restated Fund Balance - Beg of Year	76,996	SW8022	77,688
ADD - REVENUES AND OTHER SOURCES	9,527		9,344
DEDUCT - EXPENDITURES AND OTHER USES	8,835		83,017
Fund Balance - End of Year	77,688	SW8029	4,015

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WATER DISTRICT 6

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	9,344	SW1049N	9,293
TOTAL Estimated Revenues	9,344		9,293
Appropriated Fund Balance	183	SW599N	
TOTAL Estimated Other Sources	183		0
TOTAL Estimated Revenues And Other Sources	9,527		9,293

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WATER DISTRICT 6

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	183	SW1999N	0
App - Home And Community Services	590	SW8999N	620
App - Debt Service	8,754	SW9899N	8,673
TOTAL Appropriations	9,527		9,293
TOTAL Appropriations And Other Uses	9,527		9,293

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WATER DISTRICT 7

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		SW200	-2,245
Cash In Time Deposits	50,723	SW201	50,498
TOTAL Cash	50,723		48,253
Cash Special Reserve		SW230	1,320
TOTAL Restricted Assets	0		1,320
TOTAL Assets and Deferred Outflows of Resources	50,723		49,573

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WATER DISTRICT 7

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SW600	600
TOTAL Accounts Payable	0		600
TOTAL Liabilities	0		600
Fund Balance			
Capital Reserve		SW878	1,320
TOTAL Restricted Fund Balance	0		1,320
Assigned Appropriated Fund Balance	3,100	SW914	
Assigned Unappropriated Fund Balance	47,623	SW915	47,653
TOTAL Assigned Fund Balance	50,723		47,653
TOTAL Fund Balance	50,723		48,973
TOTAL Liabilities, Deferred Inflows And Fund Balance	50,723		49,573

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WATER DISTRICT 7

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	25,249	SW1030	39,350
TOTAL Real Property Taxes	25,249		39,350
TOTAL Revenues	25,249		39,350
TOTAL Detail Revenues And Other Sources	25,249		39,350

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WATER DISTRICT 7

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		SW13804	600
TOTAL Fiscal Agents Fees	0		600
TOTAL General Government Support	0		600
Debt Principal, Serial Bonds		SW97106	19,000
TOTAL Debt Principal	0		19,000
Debt Interest, Serial Bonds		SW97107	21,500
TOTAL Debt Interest	0		21,500
TOTAL Expenditures	0		41,100
TOTAL Detail Expenditures And Other Uses	0		41,100

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WATER DISTRICT 7

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	25,474	SW8021	50,723
Restated Fund Balance - Beg of Year	25,474	SW8022	50,723
ADD - REVENUES AND OTHER SOURCES	25,249		39,350
DEDUCT - EXPENDITURES AND OTHER USES			41,100
Fund Balance - End of Year	50,723	SW8029	48,973

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WATER DISTRICT 7

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	39,350	SW1049N	42,460
TOTAL Estimated Revenues	39,350		42,460
Appropriated Fund Balance	3,100	SW599N	
TOTAL Estimated Other Sources	3,100		0
TOTAL Estimated Revenues And Other Sources	42,450		42,460

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WATER DISTRICT 7

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	600	SW1999N	0
App - Home And Community Services	1,320	SW8999N	1,320
App - Debt Service	40,530	SW9899N	41,140
TOTAL Appropriations	42,450		42,460
TOTAL Appropriations And Other Uses	42,450		42,460

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WATER DISTRICT 8

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits		SW201	76
TOTAL Cash	0		76
Cash Special Reserve		SW230	2,220
TOTAL Restricted Assets	0		2,220
TOTAL Assets and Deferred Outflows of Resources	0		2,296

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WATER DISTRICT 8

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Capital Reserve		SW878	2,220
TOTAL Restricted Fund Balance	0		2,220
Assigned Unappropriated Fund Balance		SW915	76
TOTAL Assigned Fund Balance	0		76
TOTAL Fund Balance	0		2,296
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		2,296

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WATER DISTRICT 8

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid-Water Cap Proj		SW3991	91,109
TOTAL State Aid	0		91,109
TOTAL Revenues	0		91,109
TOTAL Detail Revenues And Other Sources	0		91,109

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WATER DISTRICT 8

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Principal, Serial Bonds		SW97106	34,000
TOTAL Debt Principal	0		34,000
Debt Interest, Serial Bonds		SW97107	54,813
TOTAL Debt Interest	0		54,813
TOTAL Expenditures	0		88,813
TOTAL Detail Expenditures And Other Uses	0		88,813

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WATER DISTRICT 8

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SW8021	
Restated Fund Balance - Beg of Year		SW8022	
ADD - REVENUES AND OTHER SOURCES			91,109
DEDUCT - EXPENDITURES AND OTHER USES			88,813
Fund Balance - End of Year		SW8029	2,296

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WATER DISTRICT 8

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes		SW1049N	90,217
TOTAL Estimated Revenues	0		90,217
TOTAL Estimated Revenues And Other Sources	0		90,217

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WATER DISTRICT 8

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services		SW8999N	2,220
App - Debt Service		SW9899N	87,997
TOTAL Appropriations	0		90,217
TOTAL Appropriations And Other Uses	0		90,217

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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	33	TA200	
TOTAL Cash	33		0
TOTAL Assets and Deferred Outflows of Resources	33		0

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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	2	TA630	
TOTAL Due To Other Funds	2		0
Due To Other Governments	31	TA631	
TOTAL Due To Other Governments	31		0
TOTAL Liabilities	33		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	33		0

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	2,281,162	W129	5,481,174
TOTAL Provision To Be Made In Future Budgets	2,281,162		5,481,174
TOTAL Assets and Deferred Outflows of Resources	2,281,162		5,481,174

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	82,085	W638	328,174
Compensated Absences	25,077	W687	
TOTAL Other Liabilities	107,162		328,174
Bonds Payable	2,174,000	W628	5,153,000
TOTAL Bond And Long Term Liabilities	2,174,000		5,153,000
TOTAL Liabilities	2,281,162		5,481,174
TOTAL Liabilities	2,281,162		5,481,174

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

(W1) - WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	2,174,000	W129	5,153,000
TOTAL Provision To Be Made In Future Budgets	2,174,000		5,153,000
TOTAL Assets and Deferred Outflows of Resources	2,174,000		5,153,000

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

(W1) - WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities			
Bonds Payable	2,174,000	W628	5,153,000
TOTAL Bond And Long Term Liabilities	2,174,000		5,153,000
TOTAL Liabilities	2,174,000		5,153,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,174,000		5,153,000

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

(W2) - GASB

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	107,162	W129	328,174
TOTAL Provision To Be Made In Future Budgets	107,162		328,174
TOTAL Assets and Deferred Outflows of Resources	107,162		328,174

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

(W2) - GASB

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	82,085	W638	328,174
Compensated Absences	25,077	W687	
TOTAL Other Liabilities	107,162		328,174
TOTAL Liabilities	107,162		328,174
TOTAL Liabilities, Deferred Inflows And Fund Balance	107,162		328,174

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

3/1/2021

County of: Genesee

Municipal Code: 180310700000

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
2018	BAN E	Capital #7			06/20/2018	03/14/2019	1.00%		\$1,086,000	\$1,086,000	\$0	\$0	(\$1,086,000)		\$0
2019	BAN E	Water 8			06/20/2019	06/20/2020	1.00%		\$2,108,000	\$2,108,000		\$0	(\$2,108,000)		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$3,194,000	\$0	\$0	(\$3,194,000)	\$0	\$0
2002	BOND E	EFC DWSRF - Water			02/28/2001	10/13/2021	0.00%			\$240,000	\$120,000	\$0	\$0		\$120,000
2008	BOND E	Water District #2			12/07/2007	12/07/2045	4.125%			\$1,115,000	\$25,000	\$0	\$0		\$1,090,000
2011	BOND E	Water #3			11/10/2010	11/10/2048	3.00%			\$96,000	\$2,000	\$0	\$0		\$94,000
2016	BOND E	Water #5			03/21/2016	03/21/2054	2.375%		\$412,000	\$389,000	\$8,000	\$0	\$0		\$381,000
2020	BOND E	Water 7 Project			09/12/2019	03/12/2057	2.00%			\$0	\$19,000		\$1,086,000		\$1,067,000
2011	BOND E	Water#4			11/10/2010	11/10/2048	2.25%			\$103,000	\$2,000	\$0	\$0		\$101,000
2016	BOND E	Water #6			09/21/2016	09/21/2054	1.625%		\$246,000	\$231,000	\$5,000	\$0	\$0		\$226,000
2020	BOND E	Water #8 Project			09/12/2019	03/12/2057	2.625%			\$0	\$34,000		\$2,108,000		\$2,074,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,174,000	\$215,000	\$0	\$3,194,000	\$0	\$5,153,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$5,368,000	\$215,000	\$0	\$0	\$0	\$5,153,000

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$420.00
Demand Deposits	9Z2011	\$90,997.00
Time Deposits	9Z2021	\$3,210,386.00
Total		\$3,301,803.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,710,386.00
Total		\$3,210,386.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Byron
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
****-0001	\$107,205	\$0	\$0	\$107,205
****-0002	\$30,533	\$0	\$0	\$30,533
****-0003	\$53,232	\$0	\$0	\$53,232
****-0004	\$135,907	\$0	\$0	\$135,907
****-0005	\$58,551	\$0	\$0	\$58,551
****-0006	\$53,224	\$0	\$0	\$53,224
****-2092	\$3,258	\$0	\$0	\$3,258
****-2372	\$2,314	\$0	\$2,213	\$101
****-2380	\$50,430	\$0	\$7,850	\$42,580
****-2518	\$2,754,344	\$0	\$44,555	\$2,709,789
****-2542	\$9,497	\$0	\$0	\$9,497
****-2763	\$4,134	\$0	\$0	\$4,134
****- - 4	\$695	\$0	\$0	\$695
****- - 3	\$1,107	\$0	\$0	\$1,107
****- - 5	\$35,243	\$0	\$0	\$35,243
****- - 7	\$51,818	\$0	\$0	\$51,818
****- - 8	\$2,220	\$0	\$0	\$2,220
****- - 6	\$2,390	\$0	\$0	\$2,390
Total Adjusted Bank Balance				\$3,301,484
Petty Cash				\$420.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$3,301,904
Total Cash Balance All Funds				9ZCASHB * \$3,301,903
* Must be equal				

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

Total Full Time Employees:		5			
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	\$51,526.00	5	8	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$30,029.00	5	24	
90408	Worker's Compensation Insurance	\$38,923.00	5	24	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$234.00	5		
90608	Hospital and Medical (Dental) Insurance	\$53,523.00	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$2,750.00	4		
Total		\$176,985.00			
Computed Total From Financial Section (comparative purposes only)		\$176,985.00			

TOWN OF Byron
 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	\$17,156	4,375	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

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

BBS Accouting, LLC
Name of Report Preparer if different
than Chief Fiscal Officer

Peter Yassas
Name

(585) 468-5842
Telephone Number

Supervisor
Title

PO Box 9, Byron NY 14422
Official Address

03/01/2020
Date of Certification

(585) 468-5842
Official Telephone Number

TOWN OF Byron
Financial Comments
For the Fiscal Year Ending 2020

WATER #88 CAPITAL

Adjustment Reason

Account Code H8012 Prior Bookkeeper did not close out BANs into Bonds in 2019

WATER #7 CAPITAL

Adjustment Reason

Account Code H8012 Prior Bookkeeper did not close out BANs to Bonds on 2019