

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Parish
County of Oswego
For the Fiscal Year Ended 12/31/2018

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 Parish

*** 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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 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 Parish
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	39,724	A200	26,855
Cash In Time Deposits	0	A201	37,849
Petty Cash	500	A210	500
TOTAL Cash	40,224		65,204
Taxes Receivable, Current	709	A250	
TOTAL Taxes Receivable (net)	709		0
Due From State And Federal Government	0	A410	0
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	672,901	A391	690,321
TOTAL Due From Other Funds	672,901		690,321
TOTAL Assets	713,834		755,525

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	816	A600	816
TOTAL Accounts Payable	816		816
Accrued Liabilities	0	A601	0
TOTAL Accrued Liabilities	0		0
Tax Anticipation Notes Payable	0	A620	0
Revenue Anticipation Notes Payable	0	A621	0
TOTAL Notes Payable	0		0
Due To Other Funds	425,439	A630	427,967
TOTAL Due To Other Funds	425,439		427,967
Due To Other Governments	0	A631	0
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	426,255		428,783
Fund Balance			
Not in Spendable Form		A806	686,415
TOTAL Nonspendable Fund Balance	0		686,415
Unassigned Fund Balance	287,579	A917	-359,673
TOTAL Unassigned Fund Balance	287,579		-359,673
TOTAL Fund Balance	287,579		326,742
TOTAL Liabilities, Deferred Inflows And Fund Balance	713,834		755,525

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	393,335	A1001	393,335
TOTAL Real Property Taxes	393,335		393,335
Other Payments In Lieu of Taxes	1,768	A1081	1,761
Interest & Penalties On Real Prop Taxes	0	A1090	0
TOTAL Real Property Tax Items	1,768		1,761
Non Prop Tax Dist By County	0	A1120	0
TOTAL Non Property Tax Items	0		0
Clerk Fees	751	A1255	934
Safety Inspection Fees	0	A1560	0
Other Public Safety Departmental Income	0	A1589	0
Vital Statistics Fees	44	A1603	110
Other Economic Assistance & Opportunity	0	A1989	130
Contributions, Private Agencies-Youth	0	A2070	0
Other Culture & Recreation Income	0	A2089	0
Zoning Fees	0	A2110	0
Planning Board Fees	0	A2115	0
Other Home & Community Services Income	0	A2189	66
TOTAL Departmental Income	795		1,239
General Services, Inter Government	0	A2210	0
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	396	A2401	596
TOTAL Use of Money And Property	396		596
Games of Chance	10	A2530	10
Dog Licenses	3,693	A2544	3,069
Building And Alteration Permits	0	A2555	0
TOTAL Licenses And Permits	3,703		3,079
Fines And Forfeited Bail	29,642	A2610	28,501
Fines & Pen-Dog Cases	20	A2611	120
TOTAL Fines And Forfeitures	29,662		28,621
Refunds of Prior Year's Expenditures	0	A2701	247
Unclassified (specify)	7,477	A2770	5,774
TOTAL Miscellaneous Local Sources	7,477		6,021
Interfund Revenues	0	A2801	0
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing	11,364	A3001	11,364
St Aid, Mortgage Tax	23,296	A3005	39,884
St Aid, Real Property Tax Administration	0	A3040	0
St Aid - Other (specify)	0	A3089	270
Additional Description Park Use Donation			
St Aid, Youth Programs	240	A3820	0
St Aid-Other Cul & Rec St Aid	0	A3889	0
TOTAL State Aid	34,900		51,518
TOTAL Revenues	472,035		486,171
TOTAL Revenues	472,035		486,171

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	16,000	A10101	16,000
Legislative Board, Contr Expend	1,667	A10104	1,615
TOTAL Legislative Board	17,667		17,615
Municipal Court, Pers Serv	27,685	A11101	26,786
Municipal Court, Contr Expend	10,953	A11104	4,302
TOTAL Municipal Court	38,638		31,088
Supervisor,pers Serv	30,627	A12201	25,841
Supervisor,equip & Cap Outlay	0	A12202	0
Supervisor,contr Expend	10,226	A12204	7,643
TOTAL Supervisor	40,853		33,483
Tax Collection,pers Serv	4,333	A13301	4,958
Tax Collection,equip & Cap Outlay	0	A13302	0
Tax Collection,contr Expend	3,015	A13304	1,857
TOTAL Tax Collection	7,348		6,815
Budget, Pers Serv	0	A13401	0
Budget, Contr Expend	0	A13404	0
TOTAL Budget	0		0
Assessment, Pers Serv	20,430	A13551	20,789
Assessment, Contr Expend	2,348	A13554	5,053
TOTAL Assessment	22,778		25,843
Fiscal Agents Fees, Contr Expend	215	A13804	450
TOTAL Fiscal Agents Fees	215		450
Clerk,pers Serv	21,862	A14101	23,336
Clerk,equip & Cap Outlay	2,322	A14102	3,228
Clerk,contr Expend	3,660	A14104	3,065
TOTAL Clerk	27,845		29,629
Law, Pers Serv	11,500	A14201	12,539
Law, Contr Expend	0	A14204	0
TOTAL Law	11,500		12,539
Engineer, Contr Expend	9,153	A14404	11,521
TOTAL Engineer	9,153		11,521
Elections, Contr Expend	0	A14504	125
TOTAL Elections	0		125
Records Mgmt, PerS. SerV.	2,000	A14601	2,000
Records Mgmt, Contr Expend	0	A14604	0
TOTAL Records Mgmt	2,000		2,000
Buildings, Contr Expend	10,152	A16204	20,000
TOTAL Buildings	10,152		20,000
Central Print & Mail,contr Expend	123	A16704	
TOTAL Central Print & Mail	123		0
Benefits And Awards	0	A17204	1,667
TOTAL Benefits And Awards	0		1,667
Unallocated Insurance, Contr Expend	25,724	A19104	25,175
TOTAL Unallocated Insurance	25,724		25,175

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Municipal Assn Dues, Contr Expend	1,400	A19204	1,499
TOTAL Municipal Assn Dues	1,400		1,499
Pur of Land/right of Way, Contr Expend	0	A19404	0
TOTAL Pur of Land/right of Way	0		0
Other General Government, Pers Serv Additional Description A2610.4 Office of State Comptroller	0	A19891	
TOTAL Other General Government	0		0
TOTAL General Government Support	215,397		219,449
Police, Pers Serv	720	A31201	1,074
Police, Equip & Cap Outlay	0	A31202	0
Police, Contr Expend	300	A31204	50
TOTAL Police	1,020		1,124
Fire, Pers Serv	0	A34101	0
TOTAL Fire	0		0
Control of Animals, Pers Serv	7,800	A35101	7,680
Control of Animals, Contr Expend	800	A35104	1,694
TOTAL Control of Animals	8,600		9,374
Safety Inspection, Pers Serv	0	A36201	0
Safety Inspection, Contr Expend	0	A36204	0
TOTAL Safety Inspection	0		0
TOTAL Public Safety	9,620		10,498
Registrar of Vital Statistics, Pers Serv	0	A40201	83
TOTAL Registrar of Vital Statistics	0		83
Ambulance, Contr Expend	17,186	A45404	17,358
TOTAL Ambulance	17,186		17,358
TOTAL Health	17,186		17,441
Street Admin, Pers Serv	41,250	A50101	47,338
Street Admin, Contr Expend	809	A50104	1,822
TOTAL Street Admin	42,059		49,160
Garage, Contr Expend	28,783	A51324	24,857
TOTAL Garage	28,783		24,857
TOTAL Transportation	70,843		74,017
Veterans Service, Contr Expend	0	A65104	0
TOTAL Veterans Service	0		0
Programs For Aging, Contr Expend	1,500	A67724	0
TOTAL Programs For Aging	1,500		0
TOTAL Economic Assistance And Opportunity	1,500		0
Recreation Admini, Pers Serv	0	A70201	0
Recreation Admini, Contr Expend	0	A70204	0
TOTAL Recreation Admini	0		0
Parks, Pers Serv	0	A71101	1,310
Parks, Equip & Cap Outlay	0	A71102	218
Parks, Contr Expend	2,658	A71104	3,861
TOTAL Parks	2,658		5,389
Youth Prog, Pers Serv	0	A73101	0

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Youth Prog, Contr Expend	0	A73104	0
TOTAL Youth Prog	0		0
Library, Contr Expend	0	A74104	0
TOTAL Library	0		0
Historian, Pers Serv	1,765	A75101	1,525
Historian, Contr Expend	74	A75104	0
TOTAL Historian	1,839		1,525
Celebrations, Contr Expend	350	A75504	0
TOTAL Celebrations	350		0
TOTAL Culture And Recreation	4,848		6,914
Zoning, Pers Serv	0	A80101	0
Zoning, Contr Expend	0	A80104	0
TOTAL Zoning	0		0
Joint Planning Board, Contr Expend Additional Description A8025.1 Planning Board P.S.	594	A80254	83
TOTAL Joint Planning Board	594		83
Joint Survey Committee, Contr Expend	600	A80354	0
TOTAL Joint Survey Committee	600		0
Sewage Treat Disp, Contr Expend	0	A81304	0
TOTAL Sewage Treat Disp	0		0
Administration, Contr Expend		A86864	145
TOTAL Administration	0		145
Cemetery, Pers Serv	300	A88101	814
Cemetery, Contr Expend	12,377	A88104	12,327
TOTAL Cemetery	12,677		13,141
TOTAL Home And Community Services	13,870		13,369
State Retirement System	20,090	A90108	35,994
Social Security, Employer Cont	15,672	A90308	15,527
Unemployment Insurance, Empl Bnfts	206	A90508	852
Hospital & Medical (dental) Ins, Empl Bnft	25,889	A90608	18,410
TOTAL Employee Benefits	61,857		70,782
Debt Interest, Tax Anticipation Notes Additional Description A9770.4 RAN	1,174	A97607	
Debt Interest, Revenue Anticipation Notes		A97707	
TOTAL Debt Interest	1,174		0
TOTAL Expenditures	396,294		412,470
Transfers, Other Funds	0	A99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	396,294		412,470

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	195,938	A8021	287,579
Prior Period Adj -Increase In Fund Balance	19,905	A8012	
Prior Period Adj -Decrease In Fund Balance	4,005	A8015	34,538
Restated Fund Balance - Beg of Year	211,838	A8022	253,041
ADD - REVENUES AND OTHER SOURCES	472,035		486,171
DEDUCT - EXPENDITURES AND OTHER USES	396,294		412,470
Fund Balance - End of Year	287,579	A8029	326,742

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	394,998	A1049N	399,994
Est Rev - Real Property Tax Items	4,000	A1099N	6,064
Est Rev - Departmental Income	950	A1299N	831
Est Rev - Use of Money And Property	20	A2499N	305
Est Rev - Licenses And Permits	5,010	A2599N	2,053
Est Rev - Fines And Forfeitures	28,000	A2649N	15,905
Est Rev - Miscellaneous Local Sources	7,500	A2799N	135
Est Rev - State Aid	21,664	A3099N	46,364
TOTAL Estimated Revenues	462,142		471,651
Appropriated Fund Balance	0	A599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues	462,142		471,651

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	239,875	A1999N	231,475
App - Public Safety	10,850	A3999N	34,556
App - Health	17,358	A4999N	
App - Transportation	63,250	A5999N	88,250
App - Culture And Recreation	4,800	A7999N	11,600
App - Home And Community Services	12,400	A8999N	16,570
App - Employee Benefits	74,130	A9199N	84,200
App - Debt Service	1,950	A9899N	
TOTAL Appropriations	424,613		466,651
Other Budgetary Purposes	37,529	A962N	5,000
TOTAL Other Uses	37,529		5,000
TOTAL Appropriations	462,142		471,651

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	-2,767	B200	
Cash In Time Deposits	2,014	B201	47,653
TOTAL Cash	-754		47,653
Due From Other Funds	734,235	B391	972,246
TOTAL Due From Other Funds	734,235		972,246
TOTAL Assets	733,481		1,019,899

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	0	B600	0
TOTAL Accounts Payable	0		0
Due To Other Funds	3,667	B630	187,892
TOTAL Due To Other Funds	3,667		187,892
Due To Employees' Retirement System		B637	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	3,667		187,892
Fund Balance			
Assigned Unappropriated Fund Balance	729,814	B915	832,007
TOTAL Assigned Fund Balance	729,814		832,007
TOTAL Fund Balance	729,814		832,007
TOTAL Liabilities, Deferred Inflows And Fund Balance	733,481		1,019,899

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	0	B1001	0
TOTAL Real Property Taxes	0		0
Sales Tax (from County) Additional Description B1130	91,874	B1120	117,553
TOTAL Non Property Tax Items	91,874		117,553
Safety Inspection Fees	0	B1560	0
Zoning Fees	891	B2110	766
Planning Board Fees	470	B2115	170
Other Home & Community Services Income Additional Description B5112 Site Plan	0	B2189	400
TOTAL Departmental Income	1,361		1,336
Interest And Earnings	345	B2401	501
TOTAL Use of Money And Property	345		501
Building And Alteration Permits	5,161	B2555	12,180
TOTAL Licenses And Permits	5,161		12,180
Refunds of Prior Year's Expenditures	0	B2701	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	98,741		131,569
Interfund Transfers	0	B5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	98,741		131,569

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Traffic Control, Contr Expen		B33104	
TOTAL Traffic Control	0		0
Fire, Contr Expend	0	B34104	0
TOTAL Fire	0		0
Safety Inspection, Pers Serv	16,000	B36201	15,895
Safety Inspection, Contr Expend	1,886	B36204	2,130
TOTAL Safety Inspection	17,886		18,026
TOTAL Public Safety	17,886		18,026
Registrar of Vital Statistics, Pers Serv	500	B40201	417
Registrar of Vital Stat Contr Expend	0	B40204	0
TOTAL Registrar of Vital Stat Contr Expend	500		417
TOTAL Health	500		417
Zoning, Pers Serv	925	B80101	345
Zoning, Contr Expend	169	B80104	100
TOTAL Zoning	1,094		445
Planning, Pers Serv	7,178	B80201	7,927
Planning, Contr Expend	0	B80204	250
TOTAL Planning	7,178		8,177
Joint Planning Board, Contr Expend	917	B80254	
TOTAL Joint Planning Board	917		0
Refuse & Garbage, Contr Expend	454	B81604	465
TOTAL Refuse & Garbage	454		465
TOTAL Home And Community Services	9,642		9,087
State Retirement, Empl Bnfts	2,262	B90108	
Social Security , Empl Bnfts	1,753	B90308	1,829
TOTAL Employee Benefits	4,015		1,829
TOTAL Expenditures	32,043		29,358
Transfers, Other Funds	0	B99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	32,043		29,358

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	660,836	B8021	729,813
Prior Period Adj -Increase In Fund Balance	-235	B8012	
Prior Period Adj -Decrease In Fund Balance	-2,515	B8015	
Restated Fund Balance - Beg of Year	663,116	B8022	729,813
ADD - REVENUES AND OTHER SOURCES	98,741		131,569
DEDUCT - EXPENDITURES AND OTHER USES	32,043		29,358
Fund Balance - End of Year	729,813	B8029	832,025

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Non Property Tax Items	95,000	B1199N	24,940
Est Rev - Departmental Income	1,500	B1299N	1,500
Est Rev - Use of Money And Property	300	B2499N	300
Est Rev - Licenses And Permits	3,000	B2599N	3,000
TOTAL Estimated Revenues	99,800		29,740
TOTAL Estimated Revenues	99,800		29,740

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Public Safety	18,950	B3999N	
App - Health	500	B4999N	
App - Home And Community Services	10,600	B8999N	29,740
App - Employee Benefits	2,175	B9199N	
TOTAL Appropriations	32,225		29,740
App - Interfund Transfer	67,575	B9999N	
TOTAL Other Uses	67,575		0
TOTAL Appropriations	99,800		29,740

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	-5,037	DA200	107
Cash In Time Deposits	0	DA201	
TOTAL Cash	-5,037		107
Due From Other Funds	525,735	DA391	527,267
TOTAL Due From Other Funds	525,735		527,267
TOTAL Assets	520,699		527,374

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	0	DA600	0
TOTAL Accounts Payable	0		0
Revenue Anticipation Notes Payable	215,000	DA621	0
TOTAL Notes Payable	215,000		0
Due To Other Funds	759,104	DA630	1,121,423
TOTAL Due To Other Funds	759,104		1,121,423
TOTAL Liabilities	974,104		1,121,423
Fund Balance			
Unassigned Fund Balance	-453,405	DA917	-594,050
TOTAL Unassigned Fund Balance	-453,405		-594,050
TOTAL Fund Balance	-453,405		-594,050
TOTAL Liabilities, Deferred Inflows And Fund Balance	520,699		527,374

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	215,141	DA1001	215,141
TOTAL Real Property Taxes	215,141		215,141
Transportation Services, Other Govts	134,390	DA2300	0
Snow Removal Services-Other Govts		DA2302	23,100
TOTAL Intergovernmental Charges	134,390		23,100
Interest And Earnings	112	DA2401	182
TOTAL Use of Money And Property	112		182
Refunds of Prior Year's Expenditures	0	DA2701	0
Unclassified (specify)	10,579	DA2770	8,534
TOTAL Miscellaneous Local Sources	10,579		8,534
St Aid, Consolidated Highway Aid	90,633	DA3501	0
TOTAL State Aid	90,633		0
TOTAL Revenues	450,855		246,957
Interfund Transfers	0	DA5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	450,855		246,957

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Contr Expend		DA51104	0
TOTAL Maint of Streets	0		0
Perm Improve Highway, Contr Expend	71,424	DA51124	
TOTAL Perm Improve Highway	71,424		0
Maint of Bridges, Contr Expend	0	DA51204	0
TOTAL Maint of Bridges	0		0
Machinery, Pers Serv	29,989	DA51301	49,171
Machinery, Equip & Cap Outlay	149,483	DA51302	90,068
TOTAL Machinery	179,472		139,239
Garage, Contr Expend		DA51324	150
TOTAL Garage	0		150
Snow Removal, Pers Serv	163,916	DA51421	163,726
Snow Removal, Equip & Cap Outlay	0	DA51422	397
Snow Removal, Contr Expend	88,763	DA51424	52,084
TOTAL Snow Removal	252,679		216,207
Services Other Govts, Pers Serv	0	DA51481	0
Services Other Govts, Contr Expend	0	DA51484	0
TOTAL Services Other Govts	0		0
TOTAL Transportation	503,575		355,596
State Retirement, Empl Bnfts	23,071	DA90108	14,667
Social Security , Empl Bnfts	11,383	DA90308	13,075
Unemployment Insurance, Empl Bnfts	246	DA90508	0
Hospital & Medical (dental) Ins, Empl Bnft	63,078	DA90608	47,267
Other Employee Benefits (spec)		DA90898	1,735
TOTAL Employee Benefits	97,778		76,745
Debt Interest, Revenue Anticipation Notes		DA97707	3,474
TOTAL Debt Interest	0		3,474
TOTAL Expenditures	601,353		435,815
TOTAL Expenditures	601,353		435,815

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-312,515	DA8021	-453,407
Prior Period Adj -Increase In Fund Balance	9,606	DA8012	48,216
Prior Period Adj -Decrease In Fund Balance		DA8015	
Restated Fund Balance - Beg of Year	-302,909	DA8022	-405,191
ADD - REVENUES AND OTHER SOURCES	450,855		246,957
DEDUCT - EXPENDITURES AND OTHER USES	601,353		435,815
Fund Balance - End of Year	-453,407	DA8029	-594,050

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	215,141	DA1049N	0
Est Rev - Intergovernmental Charges	100,000	DA2399N	
Est Rev - Use of Money And Property	50	DA2499N	
Est Rev - State Aid	112,000	DA3099N	
TOTAL Estimated Revenues	427,191		0
Obligations Authorized	41,469	DA530N	
TOTAL Estimated Other Sources	41,469		0
TOTAL Estimated Revenues	468,660		0

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	370,060	DA5999N	
App - Employee Benefits	98,600	DA9199N	0
TOTAL Appropriations	468,660		0
TOTAL Appropriations	468,660		0

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	-765	DB200	938
Cash In Time Deposits	95,171	DB201	56,612
TOTAL Cash	94,405		57,549
Due From Other Funds	42,782	DB391	578,220
TOTAL Due From Other Funds	42,782		578,220
TOTAL Assets	137,188		635,769

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	0	DB600	0
TOTAL Accounts Payable	0		0
Revenue Anticipation Notes Payable		DB621	180,000
TOTAL Notes Payable	0		180,000
Due To Other Funds	787,443	DB630	1,030,771
TOTAL Due To Other Funds	787,443		1,030,771
TOTAL Liabilities	787,443		1,210,771
Fund Balance			
Unassigned Fund Balance	-650,255	DB917	-575,002
TOTAL Unassigned Fund Balance	-650,255		-575,002
TOTAL Fund Balance	-650,255		-575,002
TOTAL Liabilities, Deferred Inflows And Fund Balance	137,188		635,769

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	141,931	DB1001	169,364
TOTAL Real Property Taxes	141,931		169,364
Sales Tax (from County)	0	DB1120	0
TOTAL Non Property Tax Items	0		0
Snow Removal Services-Other Govts		DB2302	69,300
TOTAL Intergovernmental Charges	0		69,300
Interest And Earnings	158	DB2401	318
TOTAL Use of Money And Property	158		318
Unclassified (specify)	0	DB2770	301
TOTAL Miscellaneous Local Sources	0		301
St Aid, Consolidated Highway Aid	90,633	DB3501	195,491
TOTAL State Aid	90,633		195,491
TOTAL Revenues	232,722		434,774
Interfund Transfers	0	DB5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	232,722		434,774

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	113,232	DB51101	98,916
Maint of Streets, Equip & Cap Outlay	0	DB51102	236
Maint of Streets, Contr Expend	2,142	DB51104	30,576
TOTAL Maint of Streets	115,374		129,728
Perm Improve Highway, Equip & Cap Outlay	103,145	DB51122	151,952
Perm Improve Highway, Contr Expend	90	DB51124	106
TOTAL Perm Improve Highway	103,235		152,058
Machinery, Equip & Cap Outlay		DB51302	0
Machinery, Contr Expend		DB51304	0
TOTAL Machinery	0		0
Brush And Weeds, Contr Expend		DB51404	0
TOTAL Brush And Weeds	0		0
Snow Removal, Equip & Cap Outlay		DB51422	0
Snow Removal, Contr Expend		DB51424	0
TOTAL Snow Removal	0		0
TOTAL Transportation	218,609		281,786
State Retirement, Empl Bnfts	0	DB90108	35,994
Social Security, Empl Bnfts	7,956	DB90308	7,347
Unemployment Insurance, Empl Bnfts		DB90508	0
Hospital & Medical (dental) Ins, Empl Bnft	61,860	DB90608	75,739
Other Employee Benefits (spec)		DB90898	0
TOTAL Employee Benefits	69,816		119,081
TOTAL Expenditures	288,425		400,866
TOTAL Expenditures	288,425		400,866

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-605,602	DB8021	-650,254
Prior Period Adj -Increase In Fund Balance	11,051	DB8012	41,344
Restated Fund Balance - Beg of Year	-594,551	DB8022	-608,910
ADD - REVENUES AND OTHER SOURCES	232,722		434,774
DEDUCT - EXPENDITURES AND OTHER USES	288,425		400,866
Fund Balance - End of Year	-650,254	DB8029	-575,002

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Tax Items	169,365	DB1099N	468,721
Est Rev - State Aid	66,000	DB3099N	297,290
TOTAL Estimated Revenues	235,365		766,011
Obligations Authorized	63,635	DB530N	200,000
TOTAL Estimated Other Sources	63,635		200,000
TOTAL Estimated Revenues	299,000		966,011

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	196,450	DB5999N	787,486
App - Employee Benefits	102,550	DB9199N	178,525
TOTAL Appropriations	299,000		966,011
TOTAL Appropriations	299,000		966,011

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land		K101	0
Buildings		K102	0
Improvements Other Than Buildings		K103	0
Machinery And Equipment		K104	0
Other Capital Assets		K107	0
Accum Depr, Machinery & Equip		K114	0
TOTAL Fixed Assets (net)	0		0
TOTAL Assets	0		0

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	190,000	SF1001	200,450
TOTAL Real Property Taxes	190,000		200,450
TOTAL Revenues	190,000		200,450
TOTAL Revenues	190,000		200,450

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	190,000	SF34104	200,450
TOTAL Fire Protection	190,000		200,450
TOTAL Public Safety	190,000		200,450
TOTAL Expenditures	190,000		200,450
TOTAL Expenditures	190,000		200,450

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	190,000		200,450
DEDUCT - EXPENDITURES AND OTHER USES	190,000		200,450
Fund Balance - End of Year		SF8029	

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	49,422	TA200	14,552
TOTAL Cash	49,422		14,552
Due From Other Funds		TA391	0
TOTAL Due From Other Funds	0		0
TOTAL Assets	49,422		14,552

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Consolidated Payroll		TA10	0
State Retirement		TA18	0
Nys Income Tax		TA21	0
Federal Income Tax		TA22	0
Income Executions		TA23	0
Social Security Tax		TA26	0
Sale of Unclaimed Property		TA52	0
Other Funds (specify)	49,422	TA85	14,552
TOTAL Agency Liabilities	49,422		14,552
TOTAL Liabilities	49,422		14,552
TOTAL Liabilities, Deferred Inflows And Fund Balance	49,422		14,552

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings		V2401	0
TOTAL Use of Money And Property	0		0
TOTAL Revenues	0		0
Interfund Transfers		V5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	0		0

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Debt Principal, Bond Anticipation Notes		V97306	0
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes		V97307	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	0		0
TOTAL Expenditures	0		0

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES			0
DEDUCT - EXPENDITURES AND OTHER USES			0
Fund Balance - End of Year		V8029	

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	114,921	W129	37,696
TOTAL Provision To Be Made In Future Budgets	114,921		37,696
TOTAL Assets	114,921		37,696

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	114,921	W638	37,696
TOTAL Other Liabilities	114,921		37,696
Bonds Payable		W628	0
TOTAL Bond And Long Term Liabilities	0		0
TOTAL Liabilities	114,921		37,696
TOTAL Liabilities	114,921		37,696

TOWN OF Parish
Statement of Indebtedness
For the Fiscal Year Ending 2018

8/27/2019

County of: Oswego

Municipal Code: 350364000000

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	RAN E	Cash flow			08/22/2018	03/23/2019	3.95%		\$180,000	\$0			\$0		\$180,000
2017	RAN E	cash flow			09/29/2017	03/29/2018	3.25%		\$215,000	\$215,000	\$215,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$180,000	\$215,000	\$215,000	\$0	\$0	\$0	\$180,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$180,000	\$215,000	\$215,000	\$0	\$0	\$0	\$180,000

TOWN OF Parish
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$184,565.26
Time Deposits	9Z2021	
Total		\$185,065.26
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
 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 Parish
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0701	\$34,085	\$0	\$7,230	\$26,855
****-2587	\$85,502	\$0	\$0	\$85,502
****-2588	\$56,612	\$0	\$0	\$56,612
****-2541	\$14,009	\$0	\$12,964	\$1,044
****-0529	\$15,522	\$0	\$970	\$14,552
	Total Adjusted Bank Balance			\$184,565
	Petty Cash			\$500.00
	Adjustments			\$.00
	Total Cash			9ZCASH * \$185,065
	Total Cash Balance All Funds			9ZCASHB * \$185,065
	* Must be equal			

TOWN OF Parish
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:			4		
Total Part Time Employees:			31		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$86,655.00	2	10	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$37,778.66	4	31	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$852.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$141,415.90	4	3	1
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$5,209.58			
Total		\$271,911.14			
Computed Total From Financial Section (comparative purposes only)		\$268,436.75			

TOWN OF Parish
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$7,356	3,092	gallons	
Diesel Fuel	\$39,094	15,008	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity	\$2,575	28,578	kilowatt-hours	
Coal			tons	
Propane	\$9,330	4,186	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Mary Ann Phillips, hereby certify that I am the Chief Fiscal Officer of the Town of Parish, and that the information provided in the annual financial report of the Town of Parish, for the fiscal year ended 12/31/2018, 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 Parish, and adopted by me as my signature for use in conjunction with the filing of the Town of Parish's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Parish's annual financial report for the fiscal year ended 12/31/2018 and filed by means of electronic data transmission.

Samantha Spataro
Name of Report Preparer if different than Chief Fiscal Officer

Town of Parish
Name

(315) 625-4512
Telephone Number

Director of Finance
Title

2938 E Main Street Parish, NY 1313
Official Address

06/24/2019
Date of Certification

(315) 625-4512
Official Telephone Number

TOWN OF Parish
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Account Code Comment

- Account Code A97607 to reclassify payment to Premier Printing Inc. for printing RAN of \$145.00 from A97607 to A86864
- Account Code A391 to reclassify negative cash in B fund as due from B fund
- Account Code A806 to reclassify fund balance associated with long-term due from other funds to not in spendable form
- Account Code A2610 The town justice takes in his fines, etc. and reports it to the Office of the State Comptroller. The justice gives us a check for the previous month's worth of fines, etc. that he collected. We get a notice from the Office of the State Comptroller stating what of that month's fines goes to them and what the town keeps. The payments you are asking about are those payments to OSC that were put in account A2610.4 incorrectly last year. We have fixed this mistake for 2019 and everything goes into A690 as it should. -removed \$11,771.50 from both A19891 and A2610
- Account Code A19891 The town justice takes in his fines, etc. and reports it to the Office of the State Comptroller. The justice gives us a check for the previous month's worth of fines, etc. that he collected. We get a notice from the Office of the State Comptroller stating what of that month's fines goes to them and what the town keeps. The payments you are asking about are those payments to OSC that were put in account A2610.4 incorrectly last year. We have fixed this mistake for 2019 and everything goes into A690 as it should. -removed \$11,771.50 from both A19891 and A2610
- Account Code A200 to reclassify negative cash in B fund as due from B fund
- Account Code A86864 to reclassify payment to Premier Printing Inc. for printing RAN of \$145.00 from A97607 to A86864
- Account Code A917 to reclassify fund balance associated with long-term due from other funds to not in spendable form

Adjustment Reason

- Account Code A8015 Adjustment necessary because of several items: Auditors discussed changes in the 2017 AUD with the former bookkeeper but those changes didn't seem to be made on our own AUD software. Also, throughout 2018 the checking/savings accounts were not reconciled

(B) GENERAL TOWN-OUTSIDE VG

Account Code Comment

- Account Code B200 to reclassify negative cash in B fund as due to A fund
- Account Code B630 to reclassify negative cash in B fund as due to A fund

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

- Account Code DA2302 reclassified \$23,100 County Snow & Ice contract from DA2770 to DA2302
- Account Code DA630 to reclassify negative cash as due to DB fund
- Account Code DA201 to reclassify negative cash as due to DB fund
- Account Code DA2770 reclassified \$23,100 County Snow & Ice contract from DA2770 to DA2302
- Account Code DA9089 to reclassify RAN interest from DA90898 to DA97707
- Account Code DA9770 to reclassify RAN interest from DA90898 to DA97707

Adjustment Reason

- Account Code DA8012 Auditors discussed changes that were necessary for the 2017 AUD with the former bookkeeper. Those changes were not made in our AUD software. Also, the checking/savings accounts were not reconciled monthly as they should have been and further through
- Account Code DA8015 Not correct, have to fix

(DB) HIGHWAY-PART-TOWN

Account Code Comment

- Account Code DB391 to reclassify negative cash in DA fund as due from DA fund
- Account Code DB201 to reclassify negative cash in DA fund as due from DA fund

Adjustment Reason

- Account Code DB8012 Auditors discussed a change with the former bookkeeper regarding the 2017 AUD however those changes were never posted in our AUD software. That bookkeeper is no longer employed here so I am unsure of those changes discussed. Also, throughout 2018 the

(W) GENERAL LONG-TERM DEBT

Account Code Comment

- Account Code W129 to record NPL per NYSLRS
- Account Code W638 to record NPL per NYSLRS