

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 12/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

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

All amounts included in this update document for 2018 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 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	26,855	A200	26,560
Cash In Time Deposits	37,849	A201	215,122
Petty Cash	500	A210	500
TOTAL Cash	65,204		242,182
Due From State And Federal Government	0	A410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	690,321	A391	
TOTAL Due From Other Funds	690,321		0
TOTAL Assets	755,525		242,182

TOWN OF Parish
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	816	A600	133
TOTAL Accounts Payable	816		133
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
Overpayments & Clearing Account		A690	11,256
TOTAL Other Liabilities	0		11,256
Due To Other Funds	427,967	A630	0
TOTAL Due To Other Funds	427,967		0
Due To Other Governments	0	A631	0
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	428,783		11,389
Fund Balance			
Not in Spendable Form	686,415	A806	
TOTAL Nonspendable Fund Balance	686,415		0
Unassigned Fund Balance	-359,673	A917	230,793
TOTAL Unassigned Fund Balance	-359,673		230,793
TOTAL Fund Balance	326,742		230,793
TOTAL Liabilities, Deferred Inflows And Fund Balance	755,525		242,182

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	393,335	A1001	398,234
TOTAL Real Property Taxes	393,335		398,234
Other Payments In Lieu of Taxes	1,761	A1081	1,135
Interest & Penalties On Real Prop Taxes	0	A1090	4,424
TOTAL Real Property Tax Items	1,761		5,559
Non Prop Tax Dist By County	0	A1120	46,494
Franchises		A1170	6,618
TOTAL Non Property Tax Items	0		53,112
Clerk Fees	934	A1255	1,228
Public Pound Charges, Dog Control Fees		A1550	0
Safety Inspection Fees	0	A1560	0
Other Public Safety Departmental Income	0	A1589	
Vital Statistics Fees	110	A1603	22
Other Economic Assistance & Opportunity	130	A1989	0
Park And Recreational Charges		A2001	0
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	66	A2189	20,173
TOTAL Departmental Income	1,239		21,423
General Services, Inter Government	0	A2210	0
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	596	A2401	1,809
TOTAL Use of Money And Property	596		1,809
Games of Chance	10	A2530	10
Dog Licenses	3,069	A2544	3,105
Building And Alteration Permits	0	A2555	0
Permits, Other		A2590	25
TOTAL Licenses And Permits	3,079		3,140
Fines And Forfeited Bail	28,501	A2610	23,329
Fines & Pen-Dog Cases	120	A2611	0
TOTAL Fines And Forfeitures	28,621		23,329
Insurance Recoveries		A2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	247	A2701	24
Gifts And Donations		A2705	0
Unclassified (specify)	5,774	A2770	41
TOTAL Miscellaneous Local Sources	6,021		65
Interfund Revenues	0	A2801	0
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing	11,364	A3001	11,364
St Aid, Mortgage Tax	39,884	A3005	38,643
St Aid, Real Property Tax Administration	0	A3040	0
St Aid - Other (specify)	270	A3089	0

TOWN OF Parish
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
St Aid, Youth Programs	0	A3820	300
St Aid-Other Cul & Rec St Aid	0	A3889	
TOTAL State Aid	51,518		50,307
TOTAL Revenues	486,171		556,977
TOTAL Revenues	486,171		556,977

TOWN OF Parish
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	16,000	A10101	16,000
Legislative Board, Contr Expend	1,615	A10104	235
TOTAL Legislative Board	17,615		16,235
Municipal Court, Pers Serv	26,786	A11101	25,000
Municipal Court, Equip & Cap Outlay		A11102	230
Municipal Court, Contr Expend	4,302	A11104	3,428
TOTAL Municipal Court	31,088		28,658
Supervisor,pers Serv	25,841	A12201	15,806
Supervisor,equip & Cap Outlay	0	A12202	0
Supervisor,contr Expend	7,643	A12204	7,313
TOTAL Supervisor	33,483		23,119
Dir of Finance, Pers Serv		A13101	11,179
Dir of Finance, Contr Expend		A13104	2,787
TOTAL Dir of Finance	0		13,966
Auditor, Contr Expend		A13204	0
TOTAL Auditor	0		0
Tax Collection,pers Serv	4,958	A13301	6,128
Tax Collection,equip & Cap Outlay	0	A13302	
Tax Collection,contr Expend	1,857	A13304	1,006
TOTAL Tax Collection	6,815		7,134
Budget, Pers Serv	0	A13401	
Budget, Contr Expend	0	A13404	
TOTAL Budget	0		0
Assessment, Pers Serv	20,789	A13551	20,851
Assessment, Equip & Cap Outlay		A13552	0
Assessment, Contr Expend	5,053	A13554	2,373
TOTAL Assessment	25,843		23,224
Fiscal Agents Fees, Contr Expend	450	A13804	1,397
TOTAL Fiscal Agents Fees	450		1,397
Clerk,pers Serv	23,336	A14101	22,611
Clerk,equip & Cap Outlay	3,228	A14102	2,976
Clerk,contr Expend	3,065	A14104	3,440
TOTAL Clerk	29,629		29,027
Law, Pers Serv	12,539	A14201	11,500
Law, Contr Expend	0	A14204	4,342
TOTAL Law	12,539		15,842
Engineer, Pers Serv		A14401	0
Engineer, Contr Expend	11,521	A14404	15,045
TOTAL Engineer	11,521		15,045
Elections, Contr Expend	125	A14504	0
TOTAL Elections	125		0
Records Mgmt, PerS. Serv.	2,000	A14601	1,497
Records Mgmt, Contr Expend	0	A14604	
TOTAL Records Mgmt	2,000		1,497

TOWN OF Parish
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Buildings, Contr Expend	20,000	A16204	20,000
TOTAL Buildings	20,000		20,000
Benefits And Awards	1,667	A17204	578
TOTAL Benefits And Awards	1,667		578
Unallocated Insurance, Contr Expend	25,175	A19104	9,701
TOTAL Unallocated Insurance	25,175		9,701
Municipal Assn Dues, Contr Expend	1,499	A19204	1,500
TOTAL Municipal Assn Dues	1,499		1,500
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		A19891	
Other Gen Govt Support, Contr Expend		A19894	6,210
TOTAL Other Gen Govt Support	0		6,210
TOTAL General Government Support	219,449		213,132
Police, Pers Serv	1,074	A31201	4,556
Police, Equip & Cap Outlay	0	A31202	
Police, Contr Expend	50	A31204	360
TOTAL Police	1,124		4,916
Traffic Control, Contr Expen		A33104	2,776
TOTAL Traffic Control	0		2,776
Fire, Pers Serv	0	A34101	0
TOTAL Fire	0		0
Control of Animals, Pers Serv	7,680	A35101	6,078
Control of Animals, Contr Expend	1,694	A35104	796
TOTAL Control of Animals	9,374		6,874
Safety Inspection, Pers Serv	0	A36201	
Safety Inspection, Contr Expend	0	A36204	
TOTAL Safety Inspection	0		0
TOTAL Public Safety	10,498		14,566
Registrar of Vital Statistics, Pers Serv	83	A40201	374
TOTAL Registrar of Vital Statistics	83		374
Ambulance, Contr Expend	17,358	A45404	17,705
TOTAL Ambulance	17,358		17,705
TOTAL Health	17,441		18,079
Street Admin, Pers Serv	47,338	A50101	47,250
Street Admin, Contr Expend	1,822	A50104	2,692
TOTAL Street Admin	49,160		49,942
Garage, Pers Serv		A51321	324
Garage, Contr Expend	24,857	A51324	15,065
TOTAL Garage	24,857		15,389
Other Transportation, Contr Expend		A59894	200
TOTAL Other Transportation	0		200
TOTAL Transportation	74,017		65,530

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Veterans Service, Contr Expend	0	A65104	0
TOTAL Veterans Service	0		0
Programs For Aging, Contr Expend	0	A67724	0
TOTAL Programs For Aging	0		0
Other Eco & Dev, Contr Expend		A69894	0
TOTAL Other Eco & Dev	0		0
TOTAL Economic Assistance And Opportunity	0		0
Recreation Admini, Pers Serv	0	A70201	
Recreation Admini, Contr Expend	0	A70204	
TOTAL Recreation Admini	0		0
Parks, Pers Serv	1,310	A71101	2,328
Parks, Equip & Cap Outlay	218	A71102	629
Parks, Contr Expend	3,861	A71104	2,864
TOTAL Parks	5,389		5,821
Youth Prog, Pers Serv	0	A73101	
Youth Prog, Contr Expend	0	A73104	
TOTAL Youth Prog	0		0
Library, Contr Expend	0	A74104	
TOTAL Library	0		0
Historian, Pers Serv	1,525	A75101	1,694
Historian, Contr Expend	0	A75104	0
TOTAL Historian	1,525		1,694
Celebrations, Contr Expend	0	A75504	300
TOTAL Celebrations	0		300
Adult Recreation, Contr Expend		A76204	0
TOTAL Adult Recreation	0		0
TOTAL Culture And Recreation	6,914		7,815
Zoning, Pers Serv	0	A80101	0
Zoning, Contr Expend	0	A80104	0
TOTAL Zoning	0		0
Joint Planning Board, Contr Expend	83	A80254	0
TOTAL Joint Planning Board	83		0
Joint Survey Committee, Contr Expend	0	A80354	0
TOTAL Joint Survey Committee	0		0
Sewage Treat Disp, Contr Expend	0	A81304	
TOTAL Sewage Treat Disp	0		0
Refuse & Garbage, Contr Expend		A81604	0
TOTAL Refuse & Garbage	0		0
Code Enforcements, Pers Serv		A86641	0
Code Enforcements, Equip & Cap Outlay		A86642	0
Code Enforcements, Contr Expend		A86644	0
TOTAL Code Enforcements	0		0
Administration, Contr Expend	145	A86864	
TOTAL Administration	145		0
Cemetery, Pers Serv	814	A88101	1,130

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Cemetery, Contr Expend	12,327	A88104	14,570
TOTAL Cemetery	13,141		15,700
TOTAL Home And Community Services	13,369		15,700
State Retirement System	35,994	A90108	20,973
Social Security, Employer Cont	15,527	A90308	17,098
Unemployment Insurance, Empl Bnfts	852	A90508	0
Hospital & Medical (dental) Ins, Empl Bnft	18,410	A90608	46,798
TOTAL Employee Benefits	70,782		84,869
Debt Interest, Tax Anticipation Notes		A97607	0
Debt Interest, Revenue Anticipation Notes		A97707	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	412,470		419,691
Transfers, Other Funds	0	A99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	412,470		419,691

TOWN OF Parish
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	287,579	A8021	326,742
Prior Period Adj -Decrease In Fund Balance	34,538	A8015	233,235
Restated Fund Balance - Beg of Year	253,041	A8022	93,506
ADD - REVENUES AND OTHER SOURCES	486,171		556,977
DEDUCT - EXPENDITURES AND OTHER USES	412,470		419,691
Fund Balance - End of Year	326,742	A8029	230,793

TOWN OF Parish
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	399,994	A1049N	490,359
Est Rev - Real Property Tax Items	6,064	A1099N	4,000
Est Rev - Non Property Tax Items		A1199N	6,000
Est Rev - Departmental Income	831	A1299N	2,050
Est Rev - Use of Money And Property	305	A2499N	1,500
Est Rev - Licenses And Permits	2,053	A2599N	7,010
Est Rev - Fines And Forfeitures	15,905	A2649N	16,000
Est Rev - Miscellaneous Local Sources	135	A2799N	0
Est Rev - State Aid	46,364	A3099N	21,000
TOTAL Estimated Revenues	471,651		547,919
TOTAL Estimated Revenues	471,651		547,919

TOWN OF Parish
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	231,475	A1999N	257,000
App - Public Safety	34,556	A3999N	13,750
App - Health		A4999N	26,750
App - Transportation	88,250	A5999N	91,400
App - Economic Assistance And Opportunity		A6999N	5,000
App - Culture And Recreation	11,600	A7999N	2,700
App - Home And Community Services	16,570	A8999N	43,319
App - Employee Benefits	84,200	A9199N	108,000
TOTAL Appropriations	466,651		547,919
Other Budgetary Purposes	5,000	A962N	
TOTAL Other Uses	5,000		0
TOTAL Appropriations	471,651		547,919

TOWN OF Parish
Annual Update Document
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		B200	186
Cash In Time Deposits	47,653	B201	39,620
Petty Cash		B210	0
TOTAL Cash	47,653		39,807
Due From Other Funds	972,246	B391	50,000
TOTAL Due From Other Funds	972,246		50,000
Prepaid Expenses		B480	0
TOTAL Prepaid Expenses	0		0
TOTAL Assets	1,019,899		89,807

TOWN OF Parish
Annual Update Document
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	0	B600	
TOTAL Accounts Payable	0		0
Due To Other Funds	187,892	B630	
TOTAL Due To Other Funds	187,892		0
TOTAL Liabilities	187,892		0
Fund Balance			
Assigned Unappropriated Fund Balance	832,007	B915	89,807
TOTAL Assigned Fund Balance	832,007		89,807
TOTAL Fund Balance	832,007		89,807
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,019,899		89,807

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	0	B1001	1,940
TOTAL Real Property Taxes	0		1,940
Sales Tax (from County)	117,553	B1120	85,274
TOTAL Non Property Tax Items	117,553		85,274
Safety Inspection Fees	0	B1560	0
Park And Recreational Charges		B2001	0
Zoning Fees	766	B2110	1,880
Planning Board Fees	170	B2115	1,100
Other Home & Community Services Income	400	B2189	260
TOTAL Departmental Income	1,336		3,240
Interest And Earnings	501	B2401	89
TOTAL Use of Money And Property	501		89
Building And Alteration Permits	12,180	B2555	7,870
TOTAL Licenses And Permits	12,180		7,870
Refunds of Prior Year's Expenditures	0	B2701	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	131,569		98,413
Interfund Transfers		B5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	131,569		98,413

TOWN OF Parish
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Dir of Finance, Contr Expend		B13104	
TOTAL Dir of Finance	0		0
TOTAL General Government Support	0		0
Fire, Contr Expend	0	B34104	0
TOTAL Fire	0		0
Safety Inspection, Pers Serv	15,895	B36201	
Safety Inspection, Contr Expend	2,130	B36204	0
TOTAL Safety Inspection	18,026		0
TOTAL Public Safety	18,026		0
Registrar of Vital Statistics, Pers Serv	417	B40201	
Registrar of Vital Stat Contr Expend	0	B40204	
TOTAL Registrar of Vital Stat Contr Expend	417		0
TOTAL Health	417		0
Parks, Pers Serv		B71101	0
Parks, Equip & Cap Outlay		B71102	0
Parks, Contr Expend		B71104	0
TOTAL Parks	0		0
TOTAL Culture And Recreation	0		0
Zoning, Pers Serv	345	B80101	362
Zoning, Contr Expend	100	B80104	109
TOTAL Zoning	445		471
Planning, Pers Serv	7,927	B80201	6,083
Planning, Contr Expend	250	B80204	597
TOTAL Planning	8,177		6,680
Research, Contr Expend		B80304	0
TOTAL Research	0		0
Refuse & Garbage, Contr Expend	465	B81604	564
TOTAL Refuse & Garbage	465		564
TOTAL Home And Community Services	9,087		7,715
Social Security , Empl Bnfts	1,829	B90308	19,920
TOTAL Employee Benefits	1,829		19,920
TOTAL Expenditures	29,358		27,635
Transfers, Other Funds	0	B99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	29,358		27,635

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	729,813	B8021	832,025
Prior Period Adj -Increase In Fund Balance		B8012	
Prior Period Adj -Decrease In Fund Balance		B8015	812,997
Restated Fund Balance - Beg of Year	729,813	B8022	19,028
ADD - REVENUES AND OTHER SOURCES	131,569		98,413
DEDUCT - EXPENDITURES AND OTHER USES	29,358		27,635
Fund Balance - End of Year	832,025	B8029	89,807

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Non Property Tax Items	24,940	B1199N	33,700
Est Rev - Departmental Income	1,500	B1299N	0
Est Rev - Use of Money And Property	300	B2499N	0
Est Rev - Licenses And Permits	3,000	B2599N	0
TOTAL Estimated Revenues	29,740		33,700
TOTAL Estimated Revenues	29,740		33,700

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support		B1999N	1,000
App - Public Safety		B3999N	250
App - Culture And Recreation		B7999N	18,900
App - Home And Community Services	29,740	B8999N	12,550
App - Employee Benefits		B9199N	1,000
TOTAL Appropriations	29,740		33,700
TOTAL Appropriations	29,740		33,700

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	107	DA200	
Cash In Time Deposits		DA201	
TOTAL Cash	107		0
Due From Other Funds	527,267	DA391	
TOTAL Due From Other Funds	527,267		0
TOTAL Assets	527,374		0

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For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	0	DA600	
TOTAL Accounts Payable	0		0
Revenue Anticipation Notes Payable	0	DA621	
TOTAL Notes Payable	0		0
Due To Other Funds	1,121,423	DA630	
TOTAL Due To Other Funds	1,121,423		0
TOTAL Liabilities	1,121,423		0
Fund Balance			
Unassigned Fund Balance	-594,050	DA917	
TOTAL Unassigned Fund Balance	-594,050		0
TOTAL Fund Balance	-594,050		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	527,374		0

TOWN OF Parish
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	215,141	DA1001	0
TOTAL Real Property Taxes	215,141		0
Transportation Services, Other Govts	0	DA2300	0
Snow Removal Services-Other Govts	23,100	DA2302	0
TOTAL Intergovernmental Charges	23,100		0
Interest And Earnings	182	DA2401	0
TOTAL Use of Money And Property	182		0
Refunds of Prior Year's Expenditures	0	DA2701	0
Unclassified (specify)	8,534	DA2770	0
TOTAL Miscellaneous Local Sources	8,534		0
St Aid, Consolidated Highway Aid	0	DA3501	0
TOTAL State Aid	0		0
TOTAL Revenues	246,957		0
Interfund Transfers	0	DA5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	246,957		0

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Unallocated Insurance, Contr Expend		DA19104	0
TOTAL Unallocated Insurance	0		0
TOTAL General Government Support	0		0
Maint of Streets, Contr Expend	0	DA51104	0
TOTAL Maint of Streets	0		0
Maint of Bridges, Contr Expend	0	DA51204	0
TOTAL Maint of Bridges	0		0
Machinery, Pers Serv	49,171	DA51301	0
Machinery, Equip & Cap Outlay	90,068	DA51302	0
Machinery, Contr Expend		DA51304	0
TOTAL Machinery	139,239		0
Garage, Contr Expend	150	DA51324	0
TOTAL Garage	150		0
Snow Removal, Pers Serv	163,726	DA51421	0
Snow Removal, Equip & Cap Outlay	397	DA51422	0
Snow Removal, Contr Expend	52,084	DA51424	0
TOTAL Snow Removal	216,207		0
Services Other Govts, Pers Serv	0	DA51481	
Services Other Govts, Contr Expend	0	DA51484	
TOTAL Services Other Govts	0		0
TOTAL Transportation	355,596		0
Emergency Disaster Work, Pers Serv		DA87601	0
Emergency Disaster Work, Contr		DA87604	0
TOTAL Emergency Disaster Work	0		0
TOTAL Home And Community Services	0		0
State Retirement, Empl Bnfts	14,667	DA90108	0
Social Security , Empl Bnfts	13,075	DA90308	0
Unemployment Insurance, Empl Bnfts	0	DA90508	0
Hospital & Medical (dental) Ins, Empl Bnft	47,267	DA90608	0
Other Employee Benefits (spec)	1,735	DA90898	0
TOTAL Employee Benefits	76,745		0
Debt Interest, Revenue Anticipation Notes	3,474	DA97707	
TOTAL Debt Interest	3,474		0
TOTAL Expenditures	435,815		0
TOTAL Expenditures	435,815		0

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-453,407	DA8021	-594,050
Prior Period Adj -Increase In Fund Balance	48,216	DA8012	594,050
Prior Period Adj -Decrease In Fund Balance		DA8015	
Restated Fund Balance - Beg of Year	-405,191	DA8022	
ADD - REVENUES AND OTHER SOURCES	246,957		0
DEDUCT - EXPENDITURES AND OTHER USES	435,815		0
Fund Balance - End of Year	-594,050	DA8029	

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	0	DA1049N	284,880
Est Rev - Intergovernmental Charges		DA2399N	162,320
Est Rev - Use of Money And Property		DA2499N	650
TOTAL Estimated Revenues	0		447,850
TOTAL Estimated Revenues	0		447,850

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation		DA5999N	329,200
App - Home And Community Services		DA8999N	3,750
App - Employee Benefits	0	DA9199N	101,500
TOTAL Appropriations	0		434,450
Other Budgetary Purposes		DA962N	13,400
TOTAL Other Uses	0		13,400
TOTAL Appropriations	0		447,850

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	938	DB200	1,536
Cash In Time Deposits	56,612	DB201	34,832
TOTAL Cash	57,549		36,368
Due From Other Funds	578,220	DB391	
TOTAL Due From Other Funds	578,220		0
TOTAL Assets	635,769		36,368

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	0	DB600	20,083
TOTAL Accounts Payable	0		20,083
Revenue Anticipation Notes Payable	180,000	DB621	190,000
TOTAL Notes Payable	180,000		190,000
Due To Other Funds	1,030,771	DB630	50,000
TOTAL Due To Other Funds	1,030,771		50,000
TOTAL Liabilities	1,210,771		260,083
Fund Balance			
Assigned Unappropriated Fund Balance		DB915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-575,002	DB917	-223,715
TOTAL Unassigned Fund Balance	-575,002		-223,715
TOTAL Fund Balance	-575,002		-223,715
TOTAL Liabilities, Deferred Inflows And Fund Balance	635,769		36,368

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	169,364	DB1001	468,721
TOTAL Real Property Taxes	169,364		468,721
Sales Tax (from County)	0	DB1120	0
TOTAL Non Property Tax Items	0		0
Other General Departmental Income		DB1289	3,713
TOTAL Departmental Income	0		3,713
Transportation Services, Other Govts		DB2300	2,154
Snow Removal Services-Other Govts	69,300	DB2302	109,880
TOTAL Intergovernmental Charges	69,300		112,034
Interest And Earnings	318	DB2401	895
TOTAL Use of Money And Property	318		895
Sales of Scrap & Excess Materials		DB2650	0
Sales of Equipment		DB2665	0
Insurance Recoveries		DB2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Unclassified (specify)	301	DB2770	471
TOTAL Miscellaneous Local Sources	301		471
St Aid, Consolidated Highway Aid	195,491	DB3501	51,742
St Aid Emergency Disaster Assistance		DB3960	0
TOTAL State Aid	195,491		51,742
Fed Aid, Emergency Disaster Assistance		DB4960	0
TOTAL Federal Aid	0		0
TOTAL Revenues	434,774		637,577
Interfund Transfers	0	DB5031	0
TOTAL Interfund Transfers	0		0
Bond Anticipation Notes		DB5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	434,774		637,577

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	98,916	DB51101	120,878
Maint of Streets, Equip & Cap Outlay	236	DB51102	0
Maint of Streets, Contr Expend	30,576	DB51104	28,000
TOTAL Maint of Streets	129,728		148,877
Perm Improve Highway, Pers Serv		DB51121	1,196
Perm Improve Highway, Equip & Cap Outlay	151,952	DB51122	49,997
Perm Improve Highway, Contr Expend	106	DB51124	0
TOTAL Perm Improve Highway	152,058		51,193
Machinery, Pers Serv		DB51301	14,367
Machinery, Equip & Cap Outlay	0	DB51302	138,625
Machinery, Contr Expend	0	DB51304	22,676
TOTAL Machinery	0		175,667
Brush And Weeds, Pers Serv		DB51401	5,332
Brush And Weeds, Contr Expend	0	DB51404	9
TOTAL Brush And Weeds	0		5,340
Snow Removal, Pers Serv		DB51421	109,216
Snow Removal, Equip & Cap Outlay	0	DB51422	13
Snow Removal, Contr Expend	0	DB51424	53,275
TOTAL Snow Removal	0		162,505
Services,other Govts, Pers Serv		DB51481	0
TOTAL Services	0		0
TOTAL Transportation	281,786		543,582
Emergency Disaster Work, Pers Serv		DB87601	0
Emergency Disaster Work, Contr Expend		DB87604	0
TOTAL Emergency Disaster Work	0		0
Misc Home & Comm Serv, Pers Serv		DB89891	4,101
TOTAL Misc Home & Comm Serv	0		4,101
TOTAL Home And Community Services	0		4,101
State Retirement, Empl Bnfts	35,994	DB90108	20,973
Social Security, Empl Bnfts	7,347	DB90308	36,525
Unemployment Insurance, Empl Bnfts	0	DB90508	7,881
Hospital & Medical (dental) Ins, Empl Bnft	75,739	DB90608	109,742
Other Employee Benefits (spec)	0	DB90898	1,956
TOTAL Employee Benefits	119,081		177,077
Debt Interest, Revenue Anticipation Notes		DB97707	4,187
TOTAL Debt Interest	0		4,187
TOTAL Expenditures	400,866		728,947
TOTAL Expenditures	400,866		728,947

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-650,254	DB8021	-575,002
Prior Period Adj -Increase In Fund Balance	41,344	DB8012	442,658
Restated Fund Balance - Beg of Year	-608,910	DB8022	-132,344
ADD - REVENUES AND OTHER SOURCES	434,774		637,577
DEDUCT - EXPENDITURES AND OTHER USES	400,866		728,947
Fund Balance - End of Year	-575,002	DB8029	-223,715

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes		DB1049N	231,421
Est Rev - Real Property Tax Items	468,721	DB1099N	
Est Rev - Non Property Tax Items		DB1199N	93,800
Est Rev - Use of Money And Property		DB2499N	650
Est Rev - State Aid	297,290	DB3099N	95,000
TOTAL Estimated Revenues	766,011		420,871
Obligations Authorized	200,000	DB530N	
Estimated - Proceeds of Obligations		DB5799N	145,000
TOTAL Estimated Other Sources	200,000		145,000
TOTAL Estimated Revenues	966,011		565,871

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	787,486	DB5999N	265,891
App - Home And Community Services		DB8999N	3,280
App - Employee Benefits	178,525	DB9199N	101,250
App - Debt Service		DB9899N	195,000
TOTAL Appropriations	966,011		565,421
Other Budgetary Purposes		DB962N	450
TOTAL Other Uses	0		450
TOTAL Appropriations	966,011		565,871

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	0	K101	0
Buildings	0	K102	765,637
Improvements Other Than Buildings	0	K103	0
Machinery And Equipment	0	K104	916,752
Other Capital Assets	0	K107	98,757
Accum Depr, Machinery & Equip	0	K114	0
TOTAL Fixed Assets (net)	0		1,781,146
TOTAL Assets	0		1,781,146

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities			
Total Non-Current Govt Assets		K159	1,781,146
TOTAL Investments in Non-Current Government Assets	0		1,781,146
TOTAL Fund Balance	0		1,781,146
TOTAL	0		1,781,146

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	200,450	SF1001	210,450
TOTAL Real Property Taxes	200,450		210,450
TOTAL Revenues	200,450		210,450
TOTAL Revenues	200,450		210,450

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire Protection, Contr Expend	200,450	SF34104	210,450
TOTAL Fire Protection	200,450		210,450
TOTAL Public Safety	200,450		210,450
TOTAL Expenditures	200,450		210,450
TOTAL Expenditures	200,450		210,450

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	200,450		210,450
DEDUCT - EXPENDITURES AND OTHER USES	200,450		210,450
Fund Balance - End of Year		SF8029	

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Assessments		SW1030	0
TOTAL Real Property Taxes	0		0
TOTAL Revenues	0		0
Bond Anticipation Notes		SW5730	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	0		0

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Water Administration, Contr Expend		SW83104	0
TOTAL Water Administration	0		0
TOTAL Home And Community Services	0		0
Debt Principal, Serial Bonds		SW97106	0
TOTAL Debt Principal	0		0
Debt Interest, Serial Bonds		SW97107	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 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SW8021	
Restated Fund Balance - Beg of Year		SW8022	
ADD - REVENUES AND OTHER SOURCES			0
DEDUCT - EXPENDITURES AND OTHER USES			0
Fund Balance - End of Year		SW8029	

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes		SW1049N	21,000
TOTAL Estimated Revenues	0		21,000
TOTAL Estimated Revenues	0		21,000

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Debt Service		SW9899N	21,000
TOTAL Appropriations	0		21,000
TOTAL Appropriations	0		21,000

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	14,552	TA200	16,523
TOTAL Cash	14,552		16,523
Due From Other Funds	0	TA391	0
TOTAL Due From Other Funds	0		0
TOTAL Assets	14,552		16,523

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Consolidated Payroll	0	TA10	-1,006
Deferred Compensation		TA17	-180
State Retirement	0	TA18	-827
Disability Insurance		TA19	0
Group Insurance		TA20	3,618
Nys Income Tax	0	TA21	-3
Federal Income Tax	0	TA22	0
Income Executions	0	TA23	0
Assoc & Union Dues		TA24	-184
Social Security Tax	0	TA26	-101
Sale of Unclaimed Property	0	TA52	-316
Other Funds (specify)	14,552	TA85	15,522
TOTAL Agency Liabilities	14,552		16,523
TOTAL Liabilities	14,552		16,523
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,552		16,523

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	37,696	W129	79,571
TOTAL Provision To Be Made In Future Budgets	37,696		79,571
TOTAL Assets	37,696		79,571

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	37,696	W638	79,571
TOTAL Other Liabilities	37,696		79,571
Bonds Payable	0	W628	
TOTAL Bond And Long Term Liabilities	0		0
TOTAL Liabilities	37,696		79,571
TOTAL Liabilities	37,696		79,571

TOWN OF Parish
Statement of Indebtedness
For the Fiscal Year Ending 2019

7/22/2020

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
2019	RAN E	Cash Flow		Y	03/22/2019	03/20/2020	3.75%		\$190,000	\$0			\$0		\$190,000
2018	RAN E	Cash flow			08/22/2018	03/23/2019	3.95%		\$180,000	\$180,000	\$180,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$190,000	\$180,000	\$180,000	\$0	\$0	\$0	\$190,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$190,000	\$180,000	\$180,000	\$0	\$0	\$0	\$190,000

TOWN OF Parish
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$334,378.99
Time Deposits	9Z2021	
Total		\$334,878.99
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$156,583.66
Total		\$406,583.66
 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0529	\$19,926	\$0	\$3,403	\$16,523
****-0701	\$35,176	\$0	\$8,430	\$26,746
****-2541	\$8,203	\$0	\$6,667	\$1,536
****-2587	\$254,743	\$0	\$0	\$254,743
****-2588	\$34,832	\$0	\$0	\$34,832
Total Adjusted Bank Balance				\$334,379
Petty Cash				\$500.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$334,879
Total Cash Balance All Funds			9ZCASHB *	\$334,879
* Must be equal				

TOWN OF Parish
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:			4		
Total Part Time Employees:			40		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$41,945.00	3	9	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$53,623.17	4	40	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$7,880.97			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$156,540.39	4	4	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,666.15	4		
Total		\$261,655.68			
Computed Total From Financial Section (comparative purposes only)		\$281,865.66			

TOWN OF Parish
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,530	2,522	gallons	
Diesel Fuel	\$37,517	14,916	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity	\$3,920	25,703	kilowatt-hours	
Coal			tons	
Propane	\$8,713	3,311	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 12/31/2019, 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 12/31/2019 and filed by means of electronic data transmission.

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

Mary Ann Phillips
Name

(315) 625-4512
Telephone Number

Town Supervisor
Title

2938 East Main Street Parish, NY 13
Official Address

02/11/2020
Date of Certification

(315) 625-4512
Official Telephone Number

TOWN OF Parish
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8015 With board approval and guidance from Office of the State Comptroller s Office we "wrote off" our Due to/Due from accounts to fund balance.

(B) GENERAL TOWN-OUTSIDE VG

Account Code Comment

Account Code B8015 With board approval and guidance from the OSC office we "wrote off" our due to/from accounts to fund balance. Also, because we didn t close out our 2018 books or file our AUD until the middle of 2019 our fund balance beginning balance was not entered correctly.

Adjustment Reason

Account Code B8012 Entered wrong number

Account Code B8015 With board approval and guidance from the Office of the State Comptroller s office we "wrote off" our due to/from accounts to fund balance. Also, because we didn t close out our 2018 books or file our AUD until the middle of 2019 our fund balance beg

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

Account Code DA8012 We "wrote off" our due to and due from accounts to the fund balance with board approval and guidance from OSC. Also, because we didn t close our 2018 books or file our AUD for 2018 until the middle of 2019 our beginning balances were not put in the system correctly.

Adjustment Reason

Account Code DA8012 We "wrote off" our due to and due from accounts to the fund balance with board approval and guidance from Office of the State Comptroller. Also, because we didn t close our 2018 books or file our AUD for 2018 until the middle of 2019 our beginning ba

(DB) HIGHWAY-PART-TOWN

Account Code Comment

Account Code DB8012 With board approval and guidance from OSC we "wrote off" our due to/due from accounts to fund balance. Also, because we didn t close our 2018 books or file our AUD until the middle of 2019 our fund balance beginning balance was not entered in correctly.

Account Code DB9770 Removed \$180,000 posted in error. \$180,000 RAN was paid off with new RAN Proceeds. See DB621. Remaining figure represents RAN interest payments.

Account Code DB5730 Removed \$190,000 posted in error. See comment on DB97707.

Account Code DB5142 Reduced figure by \$10,000. Figure represents new BAN proceeds that were spent during the fiscal year, but posted twice in error. Reduced expenditure code to clear edit per email with Town.

Adjustment Reason

Account Code DB8012 With board approval and guidance from Office of the State Comptroller s Office we "wrote off" our due to/due from accounts to fund balance. Also, because we didn t close our 2018 books or file our AUD until the middle of 2019 our fund balance beginin

TOWN OF Parish
Supplemental Section Comments
For the Fiscal Year Ending 2019

Time Deposits and Investments

Added figures for FDIC Insurance and Collateralized with securities held in possession of Municipality or its agent. Per email with Town.