

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Canton
County of St. Lawrence
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 Canton

*** 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
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (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 Canton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 120,977 | A200 | 205,639 |
| Cash In Time Deposits | | A201 | |
| Petty Cash | 100 | A210 | 100 |
| TOTAL Cash | 121,077 | | 205,739 |
| Accounts Receivable | | A380 | |
| TOTAL Other Receivables (net) | 0 | | 0 |
| Due From Other Funds | 22,627 | A391 | |
| TOTAL Due From Other Funds | 22,627 | | 0 |
| Due From Other Governments | 25,500 | A440 | 32,300 |
| Additional Description Due from Joint Activity | | | |
| TOTAL Due From Other Governments | 25,500 | | 32,300 |
| Prepaid Expenses | | A480 | |
| TOTAL Prepaid Expenses | 0 | | 0 |
| Cash In Time Deposits Special Reserves | 960 | A231 | |
| TOTAL Restricted Assets | 960 | | 0 |
| TOTAL Assets | 170,164 | | 238,039 |

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

(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Accounts Payable | 41,804 | A600 | |
| TOTAL Accounts Payable | 41,804 | | 0 |
| Accrued Liabilities | | A601 | 11,437 |
| Additional Description 01/01/2020 Payroll Liability cleared 12/31/19 | | | |
| TOTAL Accrued Liabilities | 0 | | 11,437 |
| Due To Other Funds | 20,533 | A630 | 1,931 |
| Additional Description Due to Trust & Agency | | | |
| TOTAL Due To Other Funds | 20,533 | | 1,931 |
| Due To Other Governments | | A631 | |
| TOTAL Due To Other Governments | 0 | | 0 |
| TOTAL Liabilities | 62,338 | | 13,368 |
| Fund Balance | | | |
| Other Restricted Fund Balance | 960 | A899 | |
| TOTAL Restricted Fund Balance | 960 | | 0 |
| Assigned Appropriated Fund Balance | | A914 | |
| TOTAL Assigned Fund Balance | 0 | | 0 |
| Unassigned Fund Balance | 106,866 | A917 | 224,671 |
| TOTAL Unassigned Fund Balance | 106,866 | | 224,671 |
| TOTAL Fund Balance | 107,826 | | 224,671 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 170,164 | | 238,039 |

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

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 229,700 | A1001 | 272,452 |
| TOTAL Real Property Taxes | 229,700 | | 272,452 |
| Other Payments In Lieu of Taxes | 34,544 | A1081 | 25,582 |
| TOTAL Real Property Tax Items | 34,544 | | 25,582 |
| Non Prop Tax Dist By County | 37,082 | A1120 | 30,000 |
| Other Non-Prop Tax | 51,672 | A1189 | 50,959 |
| TOTAL Non Property Tax Items | 88,754 | | 80,959 |
| Clerk Fees | 11,699 | A1255 | 5,761 |
| TOTAL Departmental Income | 11,699 | | 5,761 |
| Interest And Earnings | 108 | A2401 | 25 |
| TOTAL Use of Money And Property | 108 | | 25 |
| Dog Licenses | | A2544 | 4,139 |
| TOTAL Licenses And Permits | 0 | | 4,139 |
| Fines And Forfeited Bail | 135,594 | A2610 | 155,184 |
| TOTAL Fines And Forfeitures | 135,594 | | 155,184 |
| Refunds of Prior Year's Expenditures | | A2701 | 3,969 |
| Additional Description Excellus Health Insurance Refund | | | |
| Unclassified (specify) | 17,746 | A2770 | 6,775 |
| Additional Description Canton CSD, Scrap Metal, Misc. | | | |
| TOTAL Miscellaneous Local Sources | 17,746 | | 10,744 |
| St Aid, Revenue Sharing | 95,420 | A3001 | 95,420 |
| St Aid, Mortgage Tax | 67,536 | A3005 | 83,826 |
| St Aid - Other (specify) | | A3089 | 21,646 |
| Additional Description JCAP Grant | | | |
| TOTAL State Aid | 162,956 | | 200,891 |
| TOTAL Revenues | 681,100 | | 755,738 |
| Interfund Transfers | | A5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| TOTAL Other Sources | 0 | | 0 |
| TOTAL Revenues | 681,100 | | 755,738 |

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

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 20,655 | A10101 | 21,285 |
| Legislative Board, Contr Expend | 3,000 | A10104 | 496 |
| TOTAL Legislative Board | 23,655 | | 21,781 |
| Municipal Court, Pers Serv | 103,068 | A11101 | 108,582 |
| Municipal Court, Contr Expend | 10,636 | A11104 | 29,960 |
| TOTAL Municipal Court | 113,704 | | 138,542 |
| Supervisor,pers Serv | 22,219 | A12201 | 28,965 |
| Supervisor,contr Expend | 62,269 | A12204 | 58,411 |
| TOTAL Supervisor | 84,488 | | 87,376 |
| Tax Collection,pers Serv | 6,500 | A13301 | 6,500 |
| Tax Collection,contr Expend | 2,587 | A13304 | 907 |
| TOTAL Tax Collection | 9,087 | | 7,407 |
| Clerk,pers Serv | 70,546 | A14101 | 69,119 |
| Clerk,contr Expend | 9,323 | A14104 | 7,498 |
| TOTAL Clerk | 79,869 | | 76,617 |
| Law, Pers Serv | 3,277 | A14201 | |
| Law, Contr Expend | 16,009 | A14204 | 25,178 |
| TOTAL Law | 19,286 | | 25,178 |
| Records Mgmt, PerS. SerV. | 2,030 | A14601 | 2,969 |
| Records Mgmt, Contr Expend | 1,458 | A14604 | 1,577 |
| TOTAL Records Mgmt | 3,488 | | 4,546 |
| Public Works Admin, Contr Expend | 292 | A14904 | 1,193 |
| TOTAL Public Works Admin | 292 | | 1,193 |
| Central Print & Mail Contr Expend | 878 | A16704 | 4,535 |
| TOTAL Central Print & Mail Contr Expend | 878 | | 4,535 |
| Unallocated Insurance, Contr Expend | 35,030 | A19104 | 36,925 |
| TOTAL Unallocated Insurance | 35,030 | | 36,925 |
| Municipal Assn Dues, Contr Expend | | A19204 | 1,099 |
| TOTAL Municipal Assn Dues | 0 | | 1,099 |
| Taxes & Assess On Munic Prop, Contr Expend | | A19504 | 4,433 |
| TOTAL Taxes & Assess On Munic Prop | 0 | | 4,433 |
| Other Gen Govt Support, Contr Expend | 30,500 | A19894 | 25,500 |
| TOTAL Other Gen Govt Support | 30,500 | | 25,500 |
| TOTAL General Government Support | 400,278 | | 435,131 |
| Control of Animals, Contr Expend | 6,710 | A35104 | 7,453 |
| TOTAL Control of Animals | 6,710 | | 7,453 |
| TOTAL Public Safety | 6,710 | | 7,453 |
| Registrar of Vital Statistics, Pers Serv | 2,334 | A40201 | 2,326 |
| TOTAL Registrar of Vital Statistics | 2,334 | | 2,326 |
| TOTAL Health | 2,334 | | 2,326 |
| Street Admin, Pers Serv | 32,393 | A50101 | 32,435 |
| Street Admin, Contr Expend | 863 | A50104 | 990 |
| TOTAL Street Admin | 33,256 | | 33,426 |
| Garage, Contr Expend | 26,167 | A51324 | 30,523 |
| TOTAL Garage | 26,167 | | 30,523 |

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

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Street Lighting, Contr Expend | 1,789 | A51824 | 1,772 |
| TOTAL Street Lighting | 1,789 | | 1,772 |
| TOTAL Transportation | 61,212 | | 65,721 |
| Admin, Contr Expend | | A60104 | 15,635 |
| TOTAL Admin | 0 | | 15,635 |
| Publicity, Contr Expend | 5,500 | A64104 | 7,111 |
| TOTAL Publicity | 5,500 | | 7,111 |
| Veterans Service, Contr Expend | 3,619 | A65104 | 3,871 |
| TOTAL Veterans Service | 3,619 | | 3,871 |
| TOTAL Economic Assistance And Opportunity | 9,119 | | 26,618 |
| Adult Recreation, Contr Expend | 1,885 | A76204 | 1,885 |
| TOTAL Adult Recreation | 1,885 | | 1,885 |
| TOTAL Culture And Recreation | 1,885 | | 1,885 |
| Acquisition of Real Prop, Equip& Cap Outla | | A86602 | 13,428 |
| TOTAL Acquisition of Real Prop | 0 | | 13,428 |
| TOTAL Home And Community Services | 0 | | 13,428 |
| State Retirement System | 22,330 | A90108 | 23,358 |
| Social Security, Employer Cont | 20,806 | A90308 | 20,667 |
| Hospital & Medical (dental) Ins, Empl Bnft | 106,247 | A90608 | 77,058 |
| TOTAL Employee Benefits | 149,383 | | 121,084 |
| TOTAL Expenditures | 630,921 | | 673,646 |
| Transfers, Other Funds | | A99019 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Expenditures | 630,921 | | 673,646 |

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

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 47,521 | A8021 | 107,822 |
| Prior Period Adj -Increase In Fund Balance | 10,122 | A8012 | 34,756 |
| Prior Period Adj -Decrease In Fund Balance | | A8015 | |
| Restated Fund Balance - Beg of Year | 57,643 | A8022 | 142,578 |
| ADD - REVENUES AND OTHER SOURCES | 681,100 | | 755,738 |
| DEDUCT - EXPENDITURES AND OTHER USES | 630,921 | | 673,646 |
| Fund Balance - End of Year | 107,822 | A8029 | 224,671 |

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

(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---------------------------------------|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 246,952 | A1049N | 308,288 |
| Est Rev - Real Property Tax Items | 92,000 | A1099N | 86,000 |
| Est Rev - Departmental Income | 8,000 | A1299N | 7,500 |
| Est Rev - Licenses And Permits | 4,000 | A2599N | 3,500 |
| Est Rev - Fines And Forfeitures | 130,000 | A2649N | 140,000 |
| Est Rev - Miscellaneous Local Sources | 18,825 | A2799N | 5,512 |
| Est Rev - State Aid | 178,137 | A3099N | 161,966 |
| TOTAL Estimated Revenues | 677,914 | | 712,766 |
| TOTAL Estimated Revenues | 677,914 | | 712,766 |

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

(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 446,357 | A1999N | 500,763 |
| App - Health | 10,134 | A4999N | 2,334 |
| App - Transportation | 77,336 | A5999N | 68,552 |
| App - Economic Assistance And Opportunity | 10,200 | A6999N | 10,000 |
| App - Culture And Recreation | 1,885 | A7999N | 2,000 |
| App - Employee Benefits | 132,002 | A9199N | 129,117 |
| TOTAL Appropriations | 677,914 | | 712,766 |
| TOTAL Appropriations | 677,914 | | 712,766 |

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Assets | | | |
| Cash | 156,082 | B200 | 114,021 |
| Cash In Time Deposits | | B201 | |
| TOTAL Cash | 156,082 | | 114,021 |
| Due From Other Funds | 13,356 | B391 | |
| TOTAL Due From Other Funds | 13,356 | | 0 |
| Due From Other Governments | 3,800 | B440 | |
| TOTAL Due From Other Governments | 3,800 | | 0 |
| TOTAL Assets | 173,237 | | 114,021 |

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | | B600 | |
| TOTAL Accounts Payable | 0 | | 0 |
| Accrued Liabilities | | B601 | 3,857 |
| Additional Description 01/02/2020 Payroll Liability, cleared 12/31/2019 | | | |
| TOTAL Accrued Liabilities | 0 | | 3,857 |
| Due To Other Funds | 124,706 | B630 | 494 |
| TOTAL Due To Other Funds | 124,706 | | 494 |
| TOTAL Liabilities | 124,706 | | 4,351 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 48,531 | B915 | 109,670 |
| TOTAL Assigned Fund Balance | 48,531 | | 109,670 |
| Unassigned Fund Balance | | B917 | |
| TOTAL Unassigned Fund Balance | 0 | | 0 |
| TOTAL Fund Balance | 48,531 | | 109,670 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 173,237 | | 114,021 |

TOWN OF Canton
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 | | B1001 | |
| TOTAL Real Property Taxes | 0 | | 0 |
| Sales Tax (from County) | 318,933 | B1120 | 299,934 |
| TOTAL Non Property Tax Items | 318,933 | | 299,934 |
| Misc Revenue, Other Govts | 27,311 | B2389 | 21,200 |
| TOTAL Intergovernmental Charges | 27,311 | | 21,200 |
| Interest And Earnings | 19 | B2401 | 28 |
| TOTAL Use of Money And Property | 19 | | 28 |
| Building And Alteration Permits | 7,583 | B2555 | 5,891 |
| Permits, Other | 2,214 | B2590 | |
| TOTAL Licenses And Permits | 9,797 | | 5,891 |
| Unclassified (specify) Additional Description Reimb. for Cost Sharing from V of Canton Royalties | 30,169 | B2770 | 87,023 |
| TOTAL Miscellaneous Local Sources | 30,169 | | 87,023 |
| St Aid, Other Aid (specify) Additional Description BOA Grant | | B3089 | 44,000 |
| TOTAL State Aid | 0 | | 44,000 |
| TOTAL Revenues | 386,230 | | 458,075 |
| Interfund Transfers Additional Description Transfer from H Fund to close out. | 41,857 | B5031 | 6,306 |
| TOTAL Interfund Transfers | 41,857 | | 6,306 |
| TOTAL Other Sources | 41,857 | | 6,306 |
| TOTAL Revenues | 428,087 | | 464,382 |

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Assessment, Contr Expend | 56,542 | B13554 | 48,880 |
| TOTAL Assessment | 56,542 | | 48,880 |
| Central Print & Mail, Contr Expend | | B16704 | 7,284 |
| TOTAL Central Print & Mail | 0 | | 7,284 |
| TOTAL General Government Support | 56,542 | | 56,164 |
| Safety Inspection, Pers Serv | 33,962 | B36201 | 42,109 |
| Safety Inspection, Contr Expend | 9,025 | B36204 | 6,178 |
| TOTAL Safety Inspection | 42,986 | | 48,287 |
| TOTAL Public Safety | 42,986 | | 48,287 |
| Other Economic Opp Pro, Contr Expend | | B63264 | |
| TOTAL Other Economic Opp Pro | 0 | | 0 |
| Other Eco & Dev, Contr Expend | 54,226 | B69894 | 86,920 |
| TOTAL Other Eco & Dev | 54,226 | | 86,920 |
| TOTAL Economic Assistance And Opportunity | 54,226 | | 86,920 |
| Parks, Contr Expend | 119,805 | B71104 | 153,203 |
| TOTAL Parks | 119,805 | | 153,203 |
| Library, Contr Expend | 30,958 | B74104 | 10,277 |
| TOTAL Library | 30,958 | | 10,277 |
| Historian, Pers Serv | 8,582 | B75101 | 14,416 |
| Historian, Contr Expend | 3,410 | B75104 | 6,140 |
| TOTAL Historian | 11,991 | | 20,556 |
| TOTAL Culture And Recreation | 162,754 | | 184,036 |
| Planning, Contr Expend | 300 | B80204 | 420 |
| TOTAL Planning | 300 | | 420 |
| TOTAL Home And Community Services | 300 | | 420 |
| State Retirement, Empl Bnfts | 10,306 | B90108 | 6,654 |
| Social Security , Empl Bnfts | 7,056 | B90308 | 7,527 |
| Hospital & Medical (dental) Ins, Empl Bnft | | B90608 | 5,235 |
| TOTAL Employee Benefits | 17,363 | | 19,417 |
| TOTAL Expenditures | 334,171 | | 395,245 |
| Transfers, Other Funds | | B99019 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Expenditures | 334,171 | | 395,245 |

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

(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 | -45,385 | B8021 | 48,531 |
| Prior Period Adj -Decrease In Fund Balance | | B8015 | 7,998 |
| Restated Fund Balance - Beg of Year | -45,385 | B8022 | 40,533 |
| ADD - REVENUES AND OTHER SOURCES | 428,087 | | 464,382 |
| DEDUCT - EXPENDITURES AND OTHER USES | 334,171 | | 395,245 |
| Fund Balance - End of Year | 48,531 | B8029 | 109,670 |

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---------------------------------------|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 278,933 | B1049N | 303,270 |
| Est Rev - Real Property Tax Items | 12,000 | B1099N | 8,000 |
| Est Rev - Miscellaneous Local Sources | 74,000 | B2799N | 66,200 |
| TOTAL Estimated Revenues | 364,933 | | 377,470 |
| TOTAL Estimated Revenues | 364,933 | | 377,470 |

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 51,500 | B1999N | 89,500 |
| App - Public Safety | 47,500 | B3999N | 52,245 |
| App - Economic Assistance And Opportunity | 20,000 | B6999N | 20,000 |
| App - Culture And Recreation | 168,217 | B7999N | 168,594 |
| App - Home And Community Services | 1,981 | B8999N | 4,500 |
| App - Employee Benefits | 55,735 | B9199N | 22,631 |
| TOTAL Appropriations | 344,933 | | 357,470 |
| Other Budgetary Purposes | 20,000 | B962N | 20,000 |
| TOTAL Other Uses | 20,000 | | 20,000 |
| TOTAL Appropriations | 364,933 | | 377,470 |

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

(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------|---------------|---------|---------------|
| Assets | | | |
| Cash | 64,084 | CD200 | 72,917 |
| TOTAL Cash | 64,084 | | 72,917 |
| Rehabilitation Loan Receivable | 23,399 | CD390 | 14,845 |
| TOTAL Other Receivables (net) | 23,399 | | 14,845 |
| TOTAL Assets | 87,483 | | 87,763 |

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

(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 87,483 | CD915 | 87,763 |
| TOTAL Assigned Fund Balance | 87,483 | | 87,763 |
| TOTAL Fund Balance | 87,483 | | 87,763 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 87,483 | | 87,763 |

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

(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|------------|---------|------------|
| Revenues | | | |
| Interest And Earnings | 416 | CD2401 | 280 |
| TOTAL Use of Money And Property | 416 | | 280 |
| TOTAL Revenues | 416 | | 280 |
| TOTAL Revenues | 416 | | 280 |

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

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|--------|---------|--------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 87,067 | CD8021 | 87,483 |
| Restated Fund Balance - Beg of Year | 87,067 | CD8022 | 87,483 |
| ADD - REVENUES AND OTHER SOURCES | 416 | | 280 |
| Fund Balance - End of Year | 87,483 | CD8029 | 87,763 |

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

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|--------------|---------|--------------|
| Assets | | | |
| Cash In Time Deposits Special Reserves | 2,539 | CM231 | 2,540 |
| TOTAL Restricted Assets | 2,539 | | 2,540 |
| TOTAL Assets | 2,539 | | 2,540 |

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

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|--------------|---------|--------------|
| Fund Balance | | | |
| Reserve For Repairs | 2,539 | CM882 | 2,540 |
| TOTAL Restricted Fund Balance | 2,539 | | 2,540 |
| TOTAL Fund Balance | 2,539 | | 2,540 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 2,539 | | 2,540 |

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

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------|---------|----------|
| Revenues | | | |
| Interest And Earnings | 0 | CM2401 | 1 |
| TOTAL Use of Money And Property | 0 | | 1 |
| TOTAL Revenues | 0 | | 1 |
| TOTAL Revenues | 0 | | 1 |

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

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|-------|---------------|-------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 2,539 | CM8021 | 2,539 |
| Restated Fund Balance - Beg of Year | 2,539 | CM8022 | 2,539 |
| ADD - REVENUES AND OTHER SOURCES | 0 | | 1 |
| Fund Balance - End of Year | 2,539 | CM8029 | 2,540 |

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-----------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 132,724 | DA200 | 144,838 |
| Cash In Time Deposits | | DA201 | |
| TOTAL Cash | 132,724 | | 144,838 |
| TOTAL Assets | 132,724 | | 144,838 |

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Accrued Liabilities | | DA601 | 23,778 |
| Additional Description 01/01/2020 Payroll Liability cleared 12/31/19 | | | |
| TOTAL Accrued Liabilities | 0 | | 23,778 |
| Other Liabilities | | DA688 | |
| TOTAL Other Liabilities | 0 | | 0 |
| Due To Other Funds | 4,700 | DA630 | |
| TOTAL Due To Other Funds | 4,700 | | 0 |
| TOTAL Liabilities | 4,700 | | 23,778 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 128,024 | DA915 | 121,060 |
| TOTAL Assigned Fund Balance | 128,024 | | 121,060 |
| TOTAL Fund Balance | 128,024 | | 121,060 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 132,724 | | 144,838 |

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 744,080 | DA1001 | 729,080 |
| TOTAL Real Property Taxes | 744,080 | | 729,080 |
| Interest And Earnings | 46 | DA2401 | 52 |
| TOTAL Use of Money And Property | 46 | | 52 |
| Sales of Equipment | | DA2665 | 1,650 |
| Insurance Recoveries | | DA2680 | 9,487 |
| TOTAL Sale of Property And Compensation For Loss | 0 | | 11,137 |
| TOTAL Revenues | 744,126 | | 740,269 |
| Interfund Transfers | | DA5031 | 20 |
| Additional Description Transfer from H Fund close. | | | |
| TOTAL Interfund Transfers | 0 | | 20 |
| TOTAL Other Sources | 0 | | 20 |
| TOTAL Revenues | 744,126 | | 740,289 |

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Machinery, Equip & Cap Outlay | 74,245 | DA51302 | 75,000 |
| Machinery, Contr Expend | 74,661 | DA51304 | 74,798 |
| TOTAL Machinery | 148,906 | | 149,798 |
| Brush And Weeds, Pers Serv | 105,722 | DA51401 | 130,640 |
| Brush And Weeds, Contr Expend | 23,396 | DA51404 | 14,677 |
| TOTAL Brush And Weeds | 129,117 | | 145,318 |
| Snow Removal, Pers Serv | 170,476 | DA51421 | 149,206 |
| Snow Removal, Contr Expend | 169,310 | DA51424 | 169,570 |
| TOTAL Snow Removal | 339,786 | | 318,776 |
| TOTAL Transportation | 617,809 | | 613,892 |
| State Retirement, Empl Bnfts | | DA90108 | 31,215 |
| Social Security , Empl Bnfts | 20,066 | DA90308 | 20,201 |
| Hospital & Medical (dental) Ins, Empl Bnft | 81,930 | DA90608 | 81,944 |
| TOTAL Employee Benefits | 101,996 | | 133,360 |
| TOTAL Expenditures | 719,805 | | 747,252 |
| Transfers, Other Funds | | DA99019 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Expenditures | 719,805 | | 747,252 |

TOWN OF Canton
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 | 103,703 | DA8021 | 128,024 |
| Restated Fund Balance - Beg of Year | 103,703 | DA8022 | 128,024 |
| ADD - REVENUES AND OTHER SOURCES | 744,126 | | 740,289 |
| DEDUCT - EXPENDITURES AND OTHER USES | 719,805 | | 747,252 |
| Fund Balance - End of Year | 128,024 | DA8029 | 121,060 |

TOWN OF Canton
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 | 729,080 | DA1049N | 728,536 |
| TOTAL Estimated Revenues | 729,080 | | 728,536 |
| TOTAL Estimated Revenues | 729,080 | | 728,536 |

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|-----------------------------|----------------|---------|----------------|
| Appropriations | | | |
| App - Transportation | 597,766 | DA5999N | 630,301 |
| App - Employee Benefits | 131,314 | DA9199N | 98,235 |
| TOTAL Appropriations | 729,080 | | 728,536 |
| TOTAL Appropriations | 729,080 | | 728,536 |

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-----------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 48,146 | DB200 | 264,055 |
| Cash In Time Deposits | | DB201 | |
| TOTAL Cash | 48,146 | | 264,055 |
| Due From Other Funds | 133,112 | DB391 | |
| TOTAL Due From Other Funds | 133,112 | | 0 |
| TOTAL Assets | 181,258 | | 264,055 |

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | | DB600 | |
| TOTAL Accounts Payable | 0 | | 0 |
| Other Liabilities | | DB688 | |
| TOTAL Other Liabilities | 0 | | 0 |
| Due To Other Funds | 1,434 | DB630 | 1,434 |
| TOTAL Due To Other Funds | 1,434 | | 1,434 |
| TOTAL Liabilities | 1,434 | | 1,434 |
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | | DB914 | |
| Assigned Unappropriated Fund Balance | 179,824 | DB915 | 262,626 |
| TOTAL Assigned Fund Balance | 179,824 | | 262,626 |
| TOTAL Fund Balance | 179,824 | | 262,626 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 181,258 | | 264,060 |

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Sales Tax (from County) | 481,386 | DB1120 | 537,405 |
| TOTAL Non Property Tax Items | 481,386 | | 537,405 |
| Interest And Earnings | 0 | DB2401 | |
| TOTAL Use of Money And Property | 0 | | 0 |
| Sales of Equipment | 10,501 | DB2665 | 2,275 |
| TOTAL Sale of Property And Compensation For Loss | 10,501 | | 2,275 |
| Unclassified (specify) Additional Description Misc. Repair Income | | DB2770 | 639 |
| TOTAL Miscellaneous Local Sources | 0 | | 639 |
| St Aid, Consolidated Highway Aid Additional Description PAVE NY, EWS, CHIPS | 316,896 | DB3501 | 316,993 |
| TOTAL State Aid | 316,896 | | 316,993 |
| TOTAL Revenues | 808,782 | | 857,312 |
| Interfund Transfers | | DB5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| TOTAL Other Sources | 0 | | 0 |
| TOTAL Revenues | 808,782 | | 857,312 |

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Credit Card Fees | | DB13754 | |
| TOTAL Credit Card Fees | 0 | | 0 |
| Unallocated Insurance, Contr Expend | | DB19104 | 56 |
| TOTAL Unallocated Insurance | 0 | | 56 |
| TOTAL General Government Support | 0 | | 56 |
| Maint of Streets, Pers Serv | 144,894 | DB51101 | 156,937 |
| Maint of Streets, Contr Expend | 67,922 | DB51104 | 68,424 |
| TOTAL Maint of Streets | 212,816 | | 225,360 |
| Perm Improve Highway, Equip & Cap Outlay | 440,710 | DB51122 | 457,388 |
| TOTAL Perm Improve Highway | 440,710 | | 457,388 |
| TOTAL Transportation | 653,526 | | 682,748 |
| State Retirement, Empl Bnfts | 53,249 | DB90108 | 36,065 |
| Social Security, Empl Bnfts | 9,942 | DB90308 | 11,398 |
| Hospital & Medical (dental) Ins, Empl Bnft | 48,904 | DB90608 | 30,034 |
| TOTAL Employee Benefits | 112,095 | | 77,497 |
| TOTAL Expenditures | 765,621 | | 760,301 |
| TOTAL Expenditures | 765,621 | | 760,301 |

TOWN OF Canton
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 | 126,541 | DB8021 | 179,824 |
| Prior Period Adj -Increase In Fund Balance | 10,122 | DB8012 | |
| Prior Period Adj -Decrease In Fund Balance | | DB8015 | 14,209 |
| Restated Fund Balance - Beg of Year | 136,663 | DB8022 | 165,615 |
| ADD - REVENUES AND OTHER SOURCES | 808,782 | | 857,312 |
| DEDUCT - EXPENDITURES AND OTHER USES | 765,621 | | 760,301 |
| Fund Balance - End of Year | 179,824 | DB8029 | 262,626 |

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|----------------------------------|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Non Property Tax Items | 481,386 | DB1199N | 518,296 |
| Est Rev - State Aid | 222,930 | DB3099N | 222,930 |
| TOTAL Estimated Revenues | 704,316 | | 741,226 |
| TOTAL Estimated Revenues | 704,316 | | 741,226 |

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|-----------------------------|----------------|---------|----------------|
| Appropriations | | | |
| App - Transportation | 104,057 | DB5999N | 611,006 |
| App - Employee Benefits | 600,259 | DB9199N | 130,220 |
| TOTAL Appropriations | 704,316 | | 741,226 |
| TOTAL Appropriations | 704,316 | | 741,226 |

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

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------|--------------|---------|----------|
| Assets | | | |
| Cash Special Reserves | 6,326 | H230 | 0 |
| TOTAL Restricted Assets | 6,326 | | 0 |
| TOTAL Assets | 6,326 | | 0 |

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

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|--------------|---------|----------|
| Fund Balance | | | |
| Capital Reserve | 6,326 | H878 | |
| TOTAL Restricted Fund Balance | 6,326 | | 0 |
| TOTAL Fund Balance | 6,326 | | 0 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 6,326 | | 0 |

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

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------|---------|----------|
| Revenues | | | |
| Interest And Earnings | 1 | H2401 | 0 |
| TOTAL Use of Money And Property | 1 | | 0 |
| TOTAL Revenues | 1 | | 0 |
| TOTAL Revenues | 1 | | 0 |

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

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------|---------|--------------|
| Expenditures | | | |
| Traffic Viol Bureau, Equip & Cap Outlay | | H11302 | |
| TOTAL Traffic Viol Bureau | 0 | | 0 |
| TOTAL General Government Support | 0 | | 0 |
| TOTAL Expenditures | 0 | | 0 |
| Transfers, Other Funds | | H99019 | 6,326 |
| Additional Description Transfers to B and DA to close out. | | | |
| TOTAL Operating Transfers | 0 | | 6,326 |
| TOTAL Other Uses | 0 | | 6,326 |
| TOTAL Expenditures | 0 | | 6,326 |

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|--------------|--------------|-------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 6,325 | H8021 | 6,326 |
| Restated Fund Balance - Beg of Year | 6,325 | H8022 | 6,326 |
| ADD - REVENUES AND OTHER SOURCES | 1 | | 0 |
| DEDUCT - EXPENDITURES AND OTHER USES | | | 6,326 |
| Fund Balance - End of Year | 6,326 | H8029 | |

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

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------------|----------|---------|------------------|
| Assets | | | |
| Land | | K101 | 204,328 |
| Buildings | | K102 | 2,250,687 |
| Machinery And Equipment | | K104 | 1,745,823 |
| Other Capital Assets | | K107 | |
| TOTAL Fixed Assets (net) | 0 | | 4,200,838 |
| TOTAL Assets | 0 | | 4,200,838 |

TOWN OF Canton
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 | 4,200,838 |
| TOTAL Investments in Non-Current Government Assets | 0 | | 4,200,838 |
| TOTAL Fund Balance | 0 | | 4,200,838 |
| TOTAL | 0 | | 4,200,838 |

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

(SF) FIRE PROTECTION

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------|------------|---------|------------|
| Assets | | | |
| Cash | 689 | SF200 | 809 |
| TOTAL Cash | 689 | | 809 |
| TOTAL Assets | 689 | | 809 |

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

(SF) FIRE PROTECTION

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------|---------|------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 689 | SF915 | 802 |
| TOTAL Assigned Fund Balance | 689 | | 802 |
| TOTAL Fund Balance | 689 | | 802 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 689 | | 802 |

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

(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 274,914 | SF1001 | 274,999 |
| TOTAL Real Property Taxes | 274,914 | | 274,999 |
| Interest And Earnings | 5 | SF2401 | 2 |
| TOTAL Use of Money And Property | 5 | | 2 |
| Grants From Local Governments | | SF2706 | |
| Unclassified (specify) | 4,717 | SF2770 | 3,395 |
| Additional Description Foreign Fire money | | | |
| TOTAL Miscellaneous Local Sources | 4,717 | | 3,395 |
| TOTAL Revenues | 279,635 | | 278,396 |
| TOTAL Revenues | 279,635 | | 278,396 |

TOWN OF Canton
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 | 279,632 | SF34104 | 278,277 |
| TOTAL Fire Protection | 279,632 | | 278,277 |
| TOTAL Public Safety | 279,632 | | 278,277 |
| TOTAL Expenditures | 279,632 | | 278,277 |
| Transfers, Other Funds | 41,857 | SF99019 | |
| TOTAL Operating Transfers | 41,857 | | 0 |
| TOTAL Other Uses | 41,857 | | 0 |
| TOTAL Expenditures | 321,489 | | 278,277 |

TOWN OF Canton
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 | 42,543 | SF8021 | 689 |
| Restated Fund Balance - Beg of Year | 42,543 | SF8022 | 689 |
| ADD - REVENUES AND OTHER SOURCES | 279,635 | | 278,396 |
| DEDUCT - EXPENDITURES AND OTHER USES | 321,489 | | 278,277 |
| Fund Balance - End of Year | 689 | SF8029 | 809 |

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

(SL) LIGHTING

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------|---------------|---------|---------------|
| Assets | | | |
| Cash | 14,204 | SL200 | 14,423 |
| TOTAL Cash | 14,204 | | 14,423 |
| TOTAL Assets | 14,204 | | 14,423 |

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

(SL) LIGHTING

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 14,204 | SL915 | 14,423 |
| TOTAL Assigned Fund Balance | 14,204 | | 14,423 |
| TOTAL Fund Balance | 14,204 | | 14,423 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 14,204 | | 14,423 |

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

(SL) LIGHTING

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|--------------|---------|--------------|
| Revenues | | | |
| Real Property Taxes | 3,800 | SL1001 | 4,000 |
| TOTAL Real Property Taxes | 3,800 | | 4,000 |
| Interest And Earnings | 1 | SL2401 | 3 |
| TOTAL Use of Money And Property | 1 | | 3 |
| TOTAL Revenues | 3,801 | | 4,003 |
| TOTAL Revenues | 3,801 | | 4,003 |

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

(SL) LIGHTING

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------|--------------|---------|--------------|
| Expenditures | | | |
| Street Lighting, Contr Expend | 3,825 | SL51824 | 3,793 |
| TOTAL Street Lighting | 3,825 | | 3,793 |
| TOTAL Transportation | 3,825 | | 3,793 |
| TOTAL Expenditures | 3,825 | | 3,793 |
| TOTAL Expenditures | 3,825 | | 3,793 |

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

(SL) LIGHTING

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|--------|---------|--------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 14,226 | SL8021 | 14,201 |
| Restated Fund Balance - Beg of Year | 14,226 | SL8022 | 14,201 |
| ADD - REVENUES AND OTHER SOURCES | 3,801 | | 4,003 |
| DEDUCT - EXPENDITURES AND OTHER USES | 3,825 | | 3,793 |
| Fund Balance - End of Year | 14,201 | SL8029 | 14,411 |

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

(TA) AGENCY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Assets | | | |
| Cash | 40,481 | TA200 | 23,699 |
| TOTAL Cash | 40,481 | | 23,699 |
| Due From Other Funds | 6,172 | TA391 | 3,859 |
| Additional Description Due From A Fund, and A, B, DB for Health Insurance | | | |
| TOTAL Due From Other Funds | 6,172 | | 3,859 |
| TOTAL Assets | 46,653 | | 27,558 |

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

(TA) AGENCY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Due To Other Funds | 23,893 | TA630 | |
| TOTAL Due To Other Funds | 23,893 | | 0 |
| Group Insurance | 22,760 | TA20 | 27,558 |
| TOTAL Agency Liabilities | 22,760 | | 27,558 |
| TOTAL Liabilities | 46,653 | | 27,558 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 46,653 | | 27,558 |

TOWN OF Canton
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 | 90,286 | W129 | 171,564 |
| TOTAL Provision To Be Made In Future Budgets | 90,286 | | 171,564 |
| TOTAL Assets | 90,286 | | 171,564 |

TOWN OF Canton
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 | 90,286 | W638 | 171,564 |
| TOTAL Other Liabilities | 90,286 | | 171,564 |
| TOTAL Liabilities | 90,286 | | 171,564 |
| TOTAL Liabilities | 90,286 | | 171,564 |

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

| 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 |
|------------|-----------|-------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
|------------|-----------|-------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|

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

| | EDP Code | Amount |
|---|----------|---------------------|
| CASH: | | |
| On Hand | 9Z2001 | \$802,626.71 |
| Demand Deposits | 9Z2011 | _____ |
| Time Deposits | 9Z2021 | _____ |
| Total | | \$802,626.71 |
| 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 Canton
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 |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| *****-0025 | \$450,167 | \$5,021 | \$46,289 | \$408,899 |
| *****-0122 | \$15,225 | \$0 | \$0 | \$15,225 |
| *****-0017 | \$208,556 | \$0 | \$2,916 | \$205,640 |
| *****-0963 | \$119,814 | \$0 | \$5,793 | \$114,021 |
| *****-2893 | \$0 | \$0 | \$0 | \$0 |
| *****-2958 | \$0 | \$0 | \$0 | \$0 |
| *****-3482 | \$72,917 | \$0 | \$0 | \$72,917 |
| *****-3515 | \$0 | \$0 | \$0 | \$0 |
| *****-2966 | \$0 | \$0 | \$0 | \$0 |
| *****-1412 | \$62,995 | \$0 | \$39,296 | \$23,699 |
| *****-5954 | \$2,540 | \$0 | \$0 | \$2,540 |
| Total Adjusted Bank Balance | | | | \$842,941 |
| Petty Cash | | | | \$100.00 |
| Adjustments | | | | \$.00 |
| Total Cash | | | | \$843,041 |
| Total Cash Balance All Funds | | | | \$843,041 |
| * Must be equal | | | | |

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

| Total Full Time Employees: | | 20 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 10 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$97,293.00 | 12 | 5 | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$59,793.00 | 20 | 10 | |
| 90408 | Worker's Compensation Insurance | | | | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | | | | |
| 90558 | Disability Insurance | | | | |
| 90608 | Hospital and Medical (Dental) Insurance | \$194,272.00 | 12 | | 13 |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | | | | |
| Total | | \$351,358.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$351,358.00 | | | |

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

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$6,927 | 3,418 | gallons | |
| Diesel Fuel | \$59,162 | 26,662 | gallons | |
| Fuel Oil | | | gallons | |
| Natural Gas | \$7,671 | 8,796 | cubic feet | |
| Electricity | \$6,585 | 37,802 | kilowatt-hours | |
| Coal | | | tons | |
| Propane | | | gallons | |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, MaryAnne Ashley, hereby certify that I am the Chief Fiscal Officer of the Town of Canton, and that the information provided in the annual financial report of the Town of Canton, 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 Canton, and adopted by me as my signature for use in conjunction with the filing of the Town of Canton's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Canton's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

Gray & Gray and Assoc CPA, PC
Name of Report Preparer if different than Chief Fiscal Officer

(315) 386-2925
Telephone Number

07/28/2020
Date of Certification

MaryAnne Ashley
Name

Supervisor
Title

60 Main St., Canton, NY 13617
Official Address

(315) 386-2962
Official Telephone Number