

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 12/31/2020

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF 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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

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

All amounts included in this update document for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

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

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	26,560	A200	26,276
Cash In Time Deposits	215,122	A201	340,530
Petty Cash	500	A210	600
TOTAL Cash	242,182		367,405
Due From State And Federal Government		A410	0
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds		A391	90,000
TOTAL Due From Other Funds	0		90,000
Prepaid Expenses		A480	0
TOTAL Prepaid Expenses	0		0
TOTAL Assets	242,182		457,405

TOWN OF Parish
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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	133	A600	0
TOTAL Accounts Payable	133		0
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
Other Liabilities		A688	12,217
Overpayments & Clearing Account	11,256	A690	11,550
TOTAL Other Liabilities	11,256		23,767
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
Due To Other Governments	0	A631	0
TOTAL Due To Other Governments	0		0
Consolidated Payroll		A710	976
TOTAL Payroll Liabilities	0		976
TOTAL Liabilities	11,389		24,743
Fund Balance			
Unassigned Fund Balance	230,793	A917	432,662
TOTAL Unassigned Fund Balance	230,793		432,662
TOTAL Fund Balance	230,793		432,662
TOTAL Liabilities, Deferred Inflows And Fund Balance	242,182		457,405

TOWN OF Parish
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	398,234	A1001	488,859
TOTAL Real Property Taxes	398,234		488,859
Other Payments In Lieu of Taxes	1,135	A1081	2,289
Interest & Penalties On Real Prop Taxes	4,424	A1090	3,486
TOTAL Real Property Tax Items	5,559		5,775
Non Prop Tax Dist By County	46,494	A1120	0
Franchises	6,618	A1170	8,950
TOTAL Non Property Tax Items	53,112		8,950
Clerk Fees	1,228	A1255	1,236
Public Pound Charges, Dog Control Fees	0	A1550	
Safety Inspection Fees	0	A1560	0
Other Public Safety Departmental Income		A1589	0
Vital Statistics Fees	22	A1603	0
Other Economic Assistance & Opportunity	0	A1989	
Park And Recreational Charges	0	A2001	135
Contributions, Private Agencies-Youth	0	A2070	
Other Culture & Recreation Income	0	A2089	
Zoning Fees	0	A2110	2,025
Planning Board Fees	0	A2115	885
Other Home & Community Services Income	20,173	A2189	0
TOTAL Departmental Income	21,423		4,281
General Services, Inter Government	0	A2210	0
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	1,809	A2401	2,969
TOTAL Use of Money And Property	1,809		2,969
Games of Chance	10	A2530	10
Dog Licenses	3,105	A2544	2,505
Building And Alteration Permits	0	A2555	14,180
Permits, Other	25	A2590	0
TOTAL Licenses And Permits	3,140		16,695
Fines And Forfeited Bail	23,329	A2610	16,531
Fines & Pen-Dog Cases	0	A2611	0
TOTAL Fines And Forfeitures	23,329		16,531
Insurance Recoveries	0	A2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	24	A2701	29,624
Gifts And Donations	0	A2705	0
AIM Related Payments		A2750	11,364
Unclassified (specify)	41	A2770	1
TOTAL Miscellaneous Local Sources	65		40,989
Interfund Revenues	0	A2801	
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing	11,364	A3001	0
St Aid, Mortgage Tax	38,643	A3005	30,987
St Aid, Real Property Tax Administration	0	A3040	

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid - Other (specify)	0	A3089	3,919
Additional Description Court Facilities			
St Aid, Youth Programs	300	A3820	
TOTAL State Aid	50,307		34,907
TOTAL Revenues	556,977		619,956
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	556,977		619,956

TOWN OF Parish
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	16,000	A10101	16,000
Legislative Board, Contr Expend	235	A10104	1,435
TOTAL Legislative Board	16,235		17,435
Municipal Court, Pers Serv	25,000	A11101	25,000
Municipal Court, Equip & Cap Outlay	230	A11102	631
Municipal Court, Contr Expend	3,428	A11104	7,324
TOTAL Municipal Court	28,658		32,955
Supervisor,pers Serv	15,806	A12201	16,266
Supervisor,equip & Cap Outlay	0	A12202	0
Supervisor,contr Expend	7,313	A12204	7,719
TOTAL Supervisor	23,119		23,985
Dir of Finance, Pers Serv	11,179	A13101	14,153
Dir of Finance, Contr Expend	2,787	A13104	0
TOTAL Dir of Finance	13,966		14,153
Auditor, Contr Expend	0	A13204	0
TOTAL Auditor	0		0
Tax Collection,pers Serv	6,128	A13301	5,500
Tax Collection,contr Expend	1,006	A13304	2,763
TOTAL Tax Collection	7,134		8,263
Assessment, Pers Serv	20,851	A13551	20,700
Assessment, Equip & Cap Outlay	0	A13552	1,000
Assessment, Contr Expend	2,373	A13554	1,348
TOTAL Assessment	23,224		23,048
Fiscal Agents Fees, Contr Expend	1,397	A13804	2,698
TOTAL Fiscal Agents Fees	1,397		2,698
Clerk,pers Serv	22,611	A14101	22,202
Clerk,equip & Cap Outlay	2,976	A14102	1,916
Clerk,contr Expend	3,440	A14104	3,170
TOTAL Clerk	29,027		27,288
Law, Pers Serv	11,500	A14201	11,500
Law, Contr Expend	4,342	A14204	5,244
TOTAL Law	15,842		16,744
Engineer, Pers Serv	0	A14401	
Engineer, Contr Expend	15,045	A14404	0
TOTAL Engineer	15,045		0
Elections, Contr Expend	0	A14504	
TOTAL Elections	0		0
Records Mgmt, PerS. SerV.	1,497	A14601	2,000
TOTAL Records Mgmt	1,497		2,000
Operation of Plant Contr Expend	20,000	A16204	20,500
TOTAL Operation of Plant Contr Expend	20,000		20,500
Central Comm System Contr Expend		A16504	0
TOTAL Central Comm System Contr Expend	0		0
Central Print & Mail Contr Expend		A16704	0
TOTAL Central Print & Mail Contr Expend	0		0

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Benefits And Awards	578	A17204	
TOTAL Benefits And Awards	578		0
Unallocated Insurance, Contr Expend	9,701	A19104	12,568
TOTAL Unallocated Insurance	9,701		12,568
Municipal Assn Dues, Contr Expend	1,500	A19204	1,500
TOTAL Municipal Assn Dues	1,500		1,500
Pur of Land/right of Way,equip & Cap Out		A19402	0
Purchase of Land/Right of Way,Contract Exp	0	A19404	0
TOTAL Purchase of Land/Right of Way	0		0
Other General Govt Support, Contract Exp	6,210	A19894	
TOTAL Other General Govt Support	6,210		0
TOTAL General Government Support	213,132		203,136
Police, Pers Serv	4,556	A31201	3,364
Police, Contr Expend	360	A31204	0
TOTAL Police	4,916		3,364
Traffic Control, Contr Expen	2,776	A33104	621
TOTAL Traffic Control	2,776		621
Fire, Pers Serv	0	A34101	
TOTAL Fire	0		0
Control of Animals, Pers Serv	6,078	A35101	6,000
Control of Animals, Contr Expend	796	A35104	1,053
TOTAL Control of Animals	6,874		7,053
TOTAL Public Safety	14,566		11,038
Public Health, Pers Serv		A40101	64
Public Health, Contr Expend		A40104	40
TOTAL Public Health	0		104
Registrar of Vital Statistics, Pers Serv	374	A40201	500
TOTAL Registrar of Vital Statistics	374		500
Ambulance, Contr Expend	17,705	A45404	26,250
TOTAL Ambulance	17,705		26,250
TOTAL Health	18,079		26,854
Street Admin, Pers Serv	47,250	A50101	46,979
Street Admin, Contr Expend	2,692	A50104	2,219
TOTAL Street Admin	49,942		49,198
Garage, Pers Serv	324	A51321	0
Garage, Contr Expend	15,065	A51324	21,284
TOTAL Garage	15,389		21,284
Other Transportation, Contr Expend	200	A59894	0
TOTAL Other Transportation	200		0
TOTAL Transportation	65,530		70,482
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

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Eco & Dev, Contr Expend	0	A69894	0
TOTAL Other Eco & Dev	0		0
TOTAL Economic Assistance And Opportunity	0		0
Parks, Pers Serv	2,328	A71101	277
Parks, Equip & Cap Outlay	629	A71102	0
Parks, Contr Expend	2,864	A71104	295
TOTAL Parks	5,821		572
Historian, Pers Serv	1,694	A75101	1,555
Historian, Contr Expend	0	A75104	0
TOTAL Historian	1,694		1,555
Celebrations, Contr Expend	300	A75504	0
TOTAL Celebrations	300		0
Adult Recreation, Contr Expend	0	A76204	
TOTAL Adult Recreation	0		0
TOTAL Culture And Recreation	7,815		2,127
Zoning, Pers Serv	0	A80101	393
Zoning, Contr Expend	0	A80104	126
TOTAL Zoning	0		520
Joint Planning Board, Contr Expend	0	A80254	6,917
TOTAL Joint Planning Board	0		6,917
Joint Survey Committee, Contr Expend	0	A80354	
TOTAL Joint Survey Committee	0		0
Refuse & Garbage, Contr Expend	0	A81604	50
TOTAL Refuse & Garbage	0		50
Code Enforcements, Pers Serv	0	A86641	16,738
Code Enforcements, Equip & Cap Outlay	0	A86642	0
Code Enforcements, Contr Expend	0	A86644	2,905
TOTAL Code Enforcements	0		19,643
Cemetery, Pers Serv	1,130	A88101	0
Cemetery, Contr Expend	14,570	A88104	12,569
TOTAL Cemetery	15,700		12,569
TOTAL Home And Community Services	15,700		39,698
State Retirement System	20,973	A90108	16,636
Social Security, Employer Cont	17,098	A90308	16,142
Unemployment Insurance, Empl Bnfts	0	A90508	621
Hospital & Medical (dental) Ins, Empl Bnft	46,798	A90608	31,452
TOTAL Employee Benefits	84,869		64,851
Debt Interest, Tax Anticipation Notes	0	A97607	
Debt Interest, Revenue Anticipation Notes	0	A97707	
TOTAL Debt Interest	0		0
TOTAL Expenditures	419,691		418,186

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Other Uses			
Transfers, Other Funds	0	A99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	419,691		418,186

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	326,742	A8021	230,793
Prior Period Adj -Decrease In Fund Balance	233,235	A8015	
Restated Fund Balance - Beg of Year	93,506	A8022	230,793
ADD - REVENUES AND OTHER SOURCES	556,977		619,956
DEDUCT - EXPENDITURES AND OTHER USES	419,691		418,186
Fund Balance - End of Year	230,793	A8029	432,562

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	490,359	A1049N	504,822
Est Rev - Real Property Tax Items	4,000	A1099N	3,000
Est Rev - Non Property Tax Items	6,000	A1199N	8,950
Est Rev - Departmental Income	2,050	A1299N	2,200
Est Rev - Use of Money And Property	1,500	A2499N	1,600
Est Rev - Licenses And Permits	7,010	A2599N	7,010
Est Rev - Fines And Forfeitures	16,000	A2649N	16,500
Est Rev - Miscellaneous Local Sources	0	A2799N	
Est Rev - State Aid	21,000	A3099N	25,000
TOTAL Estimated Revenues	547,919		569,082
TOTAL Estimated Revenues	547,919		569,082

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	257,000	A1999N	273,125
App - Public Safety	13,750	A3999N	9,300
App - Health	26,750	A4999N	32,872
App - Transportation	91,400	A5999N	91,635
App - Economic Assistance And Opportunity	5,000	A6999N	5,500
App - Culture And Recreation	2,700	A7999N	31,000
App - Home And Community Services	43,319	A8999N	57,050
App - Employee Benefits	108,000	A9199N	68,600
TOTAL Appropriations	547,919		569,082
Other Budgetary Purposes		A962N	
TOTAL Other Uses	0		0
TOTAL Appropriations	547,919		569,082

TOWN OF Parish
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	186	B200	165
Cash In Time Deposits	39,620	B201	58,068
Petty Cash	0	B210	0
TOTAL Cash	39,807		58,233
Due From Other Funds	50,000	B391	40,324
TOTAL Due From Other Funds	50,000		40,324
Prepaid Expenses	0	B480	
TOTAL Prepaid Expenses	0		0
TOTAL Assets	89,807		98,557

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

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	89,807	B915	98,557
TOTAL Assigned Fund Balance	89,807		98,557
TOTAL Fund Balance	89,807		98,557
TOTAL Liabilities, Deferred Inflows And Fund Balance	89,807		98,557

TOWN OF Parish
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	1,940	B1001	0
TOTAL Real Property Taxes	1,940		0
Sales Tax (from County)	85,274	B1120	18,098
TOTAL Non Property Tax Items	85,274		18,098
Safety Inspection Fees	0	B1560	
Park And Recreational Charges	0	B2001	0
Zoning Fees	1,880	B2110	
Planning Board Fees	1,100	B2115	
Other Home & Community Services Income	260	B2189	0
TOTAL Departmental Income	3,240		0
Interest And Earnings	89	B2401	0
TOTAL Use of Money And Property	89		0
Building And Alteration Permits	7,870	B2555	
TOTAL Licenses And Permits	7,870		0
Refunds of Prior Year's Expenditures	0	B2701	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	98,413		18,098
Interfund Transfers	0	B5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	98,413		18,098

TOWN OF Parish
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Dir of Finance, Contr Expend		B13104	
TOTAL Dir of Finance	0		0
TOTAL General Government Support	0		0
Fire, Contr Expend	0	B34104	80
TOTAL Fire	0		80
Safety Inspection, Contr Expend	0	B36204	
TOTAL Safety Inspection	0		0
TOTAL Public Safety	0		80
Parks, Pers Serv	0	B71101	353
Parks, Equip & Cap Outlay	0	B71102	7,488
Parks, Contr Expend	0	B71104	270
TOTAL Parks	0		8,111
TOTAL Culture And Recreation	0		8,111
Zoning, Pers Serv	362	B80101	
Zoning, Contr Expend	109	B80104	0
TOTAL Zoning	471		0
Planning, Pers Serv	6,083	B80201	
Planning, Contr Expend	597	B80204	0
TOTAL Planning	6,680		0
Research, Contr Expend	0	B80304	
TOTAL Research	0		0
Refuse & Garbage, Contr Expend	564	B81604	18
TOTAL Refuse & Garbage	564		18
Misc Home & Comm Serv, Contr Expend		B89894	1,030
TOTAL Misc Home & Comm Serv	0		1,030
TOTAL Home And Community Services	7,715		1,048
Social Security , Empl Bnfts	19,920	B90308	108
TOTAL Employee Benefits	19,920		108
TOTAL Expenditures	27,635		9,347
Transfers, Other Funds	0	B99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	27,635		9,347

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	832,025	B8021	89,807
Prior Period Adj -Increase In Fund Balance		B8012	
Prior Period Adj -Decrease In Fund Balance	812,997	B8015	
Restated Fund Balance - Beg of Year	19,028	B8022	89,807
ADD - REVENUES AND OTHER SOURCES	98,413		18,098
DEDUCT - EXPENDITURES AND OTHER USES	27,635		9,347
Fund Balance - End of Year	89,807	B8029	98,557

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Non Property Tax Items	33,700	B1199N	1,900
Est Rev - Departmental Income	0	B1299N	0
Est Rev - Use of Money And Property	0	B2499N	0
Est Rev - Licenses And Permits	0	B2599N	0
TOTAL Estimated Revenues	33,700		1,900
TOTAL Estimated Revenues	33,700		1,900

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	1,000	B1999N	1,000
App - Public Safety	250	B3999N	250
App - Culture And Recreation	18,900	B7999N	0
App - Home And Community Services	12,550	B8999N	650
App - Employee Benefits	1,000	B9199N	0
TOTAL Appropriations	33,700		1,900
TOTAL Appropriations	33,700		1,900

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		DA200	1
Cash In Time Deposits		DA201	93,776
TOTAL Cash	0		93,777
Due From Other Funds		DA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	0		93,777

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds		DA630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance		DA915	93,777
TOTAL Assigned Fund Balance	0		93,777
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		93,777
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		93,777

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	0	DA1001	284,880
TOTAL Real Property Taxes	0		284,880
Transportation Services, Other Govts	0	DA2300	
Snow Removal Services-Other Govts	0	DA2302	162,320
TOTAL Intergovernmental Charges	0		162,320
Interest And Earnings	0	DA2401	354
TOTAL Use of Money And Property	0		354
Sales of Equipment		DA2665	2,853
Insurance Recoveries		DA2680	0
TOTAL Sale of Property And Compensation For Loss	0		2,853
Refunds of Prior Year's Expenditures	0	DA2701	0
Unclassified (specify)	0	DA2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid, Consolidated Highway Aid	0	DA3501	0
TOTAL State Aid	0		0
TOTAL Revenues	0		450,407
Interfund Transfers	0	DA5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	0		450,407

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	0	DA19104	13,400
TOTAL Unallocated Insurance	0		13,400
TOTAL General Government Support	0		13,400
Maint of Streets, Contr Expend	0	DA51104	
TOTAL Maint of Streets	0		0
Maint of Bridges, Contr Expend	0	DA51204	
TOTAL Maint of Bridges	0		0
Machinery, Pers Serv	0	DA51301	37,119
Machinery, Equip & Cap Outlay	0	DA51302	68,188
Machinery, Contr Expend	0	DA51304	10,851
TOTAL Machinery	0		116,158
Garage, Contr Expend	0	DA51324	0
TOTAL Garage	0		0
Snow Removal, Pers Serv	0	DA51421	79,391
Snow Removal, Equip & Cap Outlay	0	DA51422	0
Snow Removal, Contr Expend	0	DA51424	75,213
TOTAL Snow Removal	0		154,604
TOTAL Transportation	0		270,762
Emergency Disaster Work, Pers Serv	0	DA87601	0
Emergency Disaster Work, Contr	0	DA87604	0
TOTAL Emergency Disaster Work	0		0
TOTAL Home And Community Services	0		0
State Retirement, Empl Bnfts	0	DA90108	24,500
Social Security , Empl Bnfts	0	DA90308	8,664
Unemployment Insurance, Empl Bnfts	0	DA90508	1,791
Hospital & Medical (dental) Ins, Empl Bnft	0	DA90608	37,513
Other Employee Benefits (spec)	0	DA90898	0
TOTAL Employee Benefits	0		72,468
TOTAL Expenditures	0		356,630
Transfers, Capital Projects Fund		DA99509	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	0		356,630

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

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-594,050	DA8021	
Prior Period Adj -Increase In Fund Balance	594,050	DA8012	
Restated Fund Balance - Beg of Year		DA8022	
ADD - REVENUES AND OTHER SOURCES	0		450,407
DEDUCT - EXPENDITURES AND OTHER USES	0		356,630
Fund Balance - End of Year		DA8029	93,777

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	284,880	DA1049N	353,455
Est Rev - Intergovernmental Charges	162,320	DA2399N	162,320
Est Rev - Use of Money And Property	650	DA2499N	400
TOTAL Estimated Revenues	447,850		516,175
TOTAL Estimated Revenues	447,850		516,175

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	329,200	DA5999N	375,000
App - Home And Community Services	3,750	DA8999N	0
App - Employee Benefits	101,500	DA9199N	87,125
TOTAL Appropriations	434,450		462,125
Other Budgetary Purposes	13,400	DA962N	1,050
App - Interfund Transfer		DA9999N	53,000
TOTAL Other Uses	13,400		54,050
TOTAL Appropriations	447,850		516,175

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1,536	DB200	1,771
Cash In Time Deposits	34,832	DB201	
Cash For Revenue Anticipation Notes		DB222	
TOTAL Cash	36,368		1,771
TOTAL Assets	36,368		1,771

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	20,083	DB600	0
TOTAL Accounts Payable	20,083		0
Revenue Anticipation Notes Payable	190,000	DB621	145,000
TOTAL Notes Payable	190,000		145,000
Due To Other Funds	50,000	DB630	40,324
TOTAL Due To Other Funds	50,000		40,324
TOTAL Liabilities	260,083		185,324
Fund Balance			
Assigned Unappropriated Fund Balance		DB915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-223,715	DB917	-183,553
TOTAL Unassigned Fund Balance	-223,715		-183,553
TOTAL Fund Balance	-223,715		-183,553
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,368		1,771

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	468,721	DB1001	231,421
TOTAL Real Property Taxes	468,721		231,421
Sales Tax (from County)	0	DB1120	117,116
TOTAL Non Property Tax Items	0		117,116
Other General Departmental Income	3,713	DB1289	
TOTAL Departmental Income	3,713		0
Transportation Services, Other Govts	2,154	DB2300	0
Snow Removal Services-Other Govts	109,880	DB2302	
TOTAL Intergovernmental Charges	112,034		0
Interest And Earnings	895	DB2401	1,174
TOTAL Use of Money And Property	895		1,174
Sales of Scrap & Excess Materials	0	DB2650	
Sales of Equipment	0	DB2665	
Insurance Recoveries	0	DB2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Unclassified (specify)	471	DB2770	6,000
TOTAL Miscellaneous Local Sources	471		6,000
St Aid, Consolidated Highway Aid	51,742	DB3501	0
St Aid Emergency Disaster Assistance	0	DB3960	0
TOTAL State Aid	51,742		0
Fed Aid, Emergency Disaster Assistance	0	DB4960	0
TOTAL Federal Aid	0		0
TOTAL Revenues	637,577		355,711
Interfund Transfers	0	DB5031	0
TOTAL Interfund Transfers	0		0
Bond Anticipation Notes		DB5730	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	637,577		355,711

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend		DB19104	210
TOTAL Unallocated Insurance	0		210
TOTAL General Government Support	0		210
Maint of Streets, Pers Serv	120,878	DB51101	71,791
Maint of Streets, Equip & Cap Outlay	0	DB51102	0
Maint of Streets, Contr Expend	28,000	DB51104	28,921
TOTAL Maint of Streets	148,877		100,713
Perm Improve Highway, Pers Serv	1,196	DB51121	9,725
Perm Improve Highway, Equip & Cap Outlay	49,997	DB51122	127,673
Perm Improve Highway, Contr Expend	0	DB51124	0
TOTAL Perm Improve Highway	51,193		137,397
Machinery, Pers Serv	14,367	DB51301	
Machinery, Equip & Cap Outlay	138,625	DB51302	0
Machinery, Contr Expend	22,676	DB51304	
TOTAL Machinery	175,667		0
Brush And Weeds, Pers Serv	5,332	DB51401	226
Brush And Weeds, Contr Expend	9	DB51404	0
TOTAL Brush And Weeds	5,340		226
Snow Removal, Pers Serv	109,216	DB51421	
Snow Removal, Equip & Cap Outlay	13	DB51422	
Snow Removal, Contr Expend	53,275	DB51424	24
TOTAL Snow Removal	162,505		24
Services,other Govts, Pers Serv	0	DB51481	
TOTAL Services	0		0
TOTAL Transportation	543,582		238,360
Emergency Disaster Work, Pers Serv	0	DB87601	0
Emergency Disaster Work, Contr Expend	0	DB87604	277
TOTAL Emergency Disaster Work	0		277
Misc Home & Comm Serv, Pers Serv	4,101	DB89891	0
TOTAL Misc Home & Comm Serv	4,101		0
TOTAL Home And Community Services	4,101		277
State Retirement, Empl Bnfts	20,973	DB90108	0
Social Security, Empl Bnfts	36,525	DB90308	6,045
Unemployment Insurance, Empl Bnfts	7,881	DB90508	1,896
Hospital & Medical (dental) Ins, Empl Bnft	109,742	DB90608	58,020
Other Employee Benefits (spec)	1,956	DB90898	3,538
TOTAL Employee Benefits	177,077		69,499
Debt Principal, Bond Anticipation Notes		DB97306	0
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes		DB97307	0

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Interest, Revenue Anticipation Notes	4,187	DB97707	7,204
TOTAL Debt Interest	4,187		7,204
TOTAL Expenditures	728,947		315,549
TOTAL Expenditures	728,947		315,549

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

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-575,002	DB8021	-223,715
Prior Period Adj -Increase In Fund Balance	442,658	DB8012	
Restated Fund Balance - Beg of Year	-132,344	DB8022	-223,715
ADD - REVENUES AND OTHER SOURCES	637,577		355,711
DEDUCT - EXPENDITURES AND OTHER USES	728,947		315,549
Fund Balance - End of Year	-223,715	DB8029	-183,553

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	231,421	DB1049N	155,700
Est Rev - Non Property Tax Items	93,800	DB1199N	109,900
Est Rev - Use of Money And Property	650	DB2499N	700
Est Rev - State Aid	95,000	DB3099N	128,000
TOTAL Estimated Revenues	420,871		394,300
Estimated - Proceeds of Obligations	145,000	DB5799N	100,000
TOTAL Estimated Other Sources	145,000		100,000
TOTAL Estimated Revenues	565,871		494,300

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	265,891	DB5999N	275,100
App - Home And Community Services	3,280	DB8999N	3,280
App - Employee Benefits	101,250	DB9199N	65,920
App - Debt Service	195,000	DB9899N	150,000
TOTAL Appropriations	565,421		494,300
Other Budgetary Purposes	450	DB962N	
TOTAL Other Uses	450		0
TOTAL Appropriations	565,871		494,300

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		H200	60,060
Cash In Time Deposits		H201	0
TOTAL Cash	0		60,060
TOTAL Assets	0		60,060

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		H600	0
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable		H626	0
TOTAL Notes Payable	0		0
Due To Other Funds		H630	90,572
TOTAL Due To Other Funds	0		90,572
TOTAL Liabilities	0		90,572
Fund Balance			
Unassigned Fund Balance		H917	-30,511
TOTAL Unassigned Fund Balance	0		-30,511
TOTAL Fund Balance	0		-30,511
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		60,060

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings		H2401	24
TOTAL Use of Money And Property	0		24
TOTAL Revenues	0		24
Serial Bonds		H5710	
Bans Redeemed From Appropriations		H5731	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	0		24

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend		H13804	3,610
TOTAL Fiscal Agents Fees	0		3,610
Engineer, Equip & Cap Outlay		H14402	23,960
TOTAL Engineer	0		23,960
TOTAL General Government Support	0		27,570
Water Capital Projects, Equip & Cap Outlay		H83972	2,965
TOTAL Water Capital Projects	0		2,965
TOTAL Home And Community Services	0		2,965
Debt Principal, Serial Bonds		H97106	
TOTAL Debt Principal	0		0
TOTAL Expenditures	0		30,535
TOTAL Expenditures	0		30,535

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			24
DEDUCT - EXPENDITURES AND OTHER USES			30,535
Fund Balance - End of Year		H8029	-30,511

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	0	K101	0
Buildings	765,637	K102	765,637
Improvements Other Than Buildings	0	K103	0
Machinery And Equipment	916,752	K104	916,752
Other Capital Assets	98,757	K107	98,757
Accum Depr, Machinery & Equip	0	K114	0
TOTAL Fixed Assets (net)	1,781,146		1,781,146
TOTAL Assets	1,781,146		1,781,146

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities			
Total Non-Current Govt Assets	1,781,146	K159	1,781,146
TOTAL Investments in Non-Current Government Assets	1,781,146		1,781,146
TOTAL Fund Balance	1,781,146		1,781,146
TOTAL	1,781,146		1,781,146

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

Balance Sheet

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

Balance Sheet

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	210,450	SF1001	211,500
TOTAL Real Property Taxes	210,450		211,500
TOTAL Revenues	210,450		211,500
TOTAL Revenues	210,450		211,500

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire Protection, Contr Expend	210,450	SF34104	211,500
TOTAL Fire Protection	210,450		211,500
TOTAL Public Safety	210,450		211,500
TOTAL Expenditures	210,450		211,500
TOTAL Expenditures	210,450		211,500

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

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	210,450		211,500
DEDUCT - EXPENDITURES AND OTHER USES	210,450		211,500
Fund Balance - End of Year		SF8029	

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

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Due From Other Funds		SW391	572
TOTAL Due From Other Funds	0		572
TOTAL Assets	0		572

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

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance		SW915	572
TOTAL Assigned Fund Balance	0		572
TOTAL Fund Balance	0		572
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		572

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

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	0	SW1030	21,000
TOTAL Real Property Taxes	0		21,000
Interest And Earnings		SW2401	0
TOTAL Use of Money And Property	0		0
TOTAL Revenues	0		21,000
Serial Bonds		SW5710	
Bond Anticipation Notes	0	SW5730	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	0		21,000

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

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Administration, Contr Expend	0	SW83104	0
TOTAL Water Administration	0		0
TOTAL Home And Community Services	0		0
Debt Principal, Serial Bonds	0	SW97106	
TOTAL Debt Principal	0		0
Debt Interest, Serial Bonds	0	SW97107	
Debt Interest, Revenue Anticipation Notes		SW97707	428
TOTAL Debt Interest	0		428
TOTAL Expenditures	0		428
TOTAL Expenditures	0		428

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SW8021	
Prior Period Adj -Decrease In Fund Balance		SW8015	20,000
Restated Fund Balance - Beg of Year		SW8022	-20,000
ADD - REVENUES AND OTHER SOURCES	0		21,000
DEDUCT - EXPENDITURES AND OTHER USES	0		428
Fund Balance - End of Year		SW8029	572

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

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	21,000	SW1049N	0
TOTAL Estimated Revenues	21,000		0
TOTAL Estimated Revenues	21,000		0

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

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Debt Service	21,000	SW9899N	0
TOTAL Appropriations	21,000		0
TOTAL Appropriations	21,000		0

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

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	16,523	TA200	
TOTAL Cash	16,523		0
Due From Other Funds	0	TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	16,523		0

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

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Consolidated Payroll	-1,006	TA10	
Deferred Compensation	-180	TA17	
State Retirement	-827	TA18	
Disability Insurance	0	TA19	
Group Insurance	3,618	TA20	
Nys Income Tax	-3	TA21	
Federal Income Tax	0	TA22	
Income Executions	0	TA23	
Assoc & Union Dues	-184	TA24	
Social Security Tax	-101	TA26	
Sale of Unclaimed Property	-316	TA52	
Other Funds (specify)	15,522	TA85	
TOTAL Agency Liabilities	16,523		0
TOTAL Liabilities	16,523		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	16,523		0

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	79,571	W129	282,840
TOTAL Provision To Be Made In Future Budgets	79,571		282,840
TOTAL Assets	79,571		282,840

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	79,571	W638	282,840
TOTAL Other Liabilities	79,571		282,840
TOTAL Liabilities	79,571		282,840
TOTAL Liabilities	79,571		282,840

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

8/6/2021

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	\$190,000	\$190,000	\$0	\$0		\$0
2020	RAN E	Highway Repair use			06/20/2020	03/30/2021	3.75%		\$145,000	\$0			\$0		\$145,000
2020	RAN E	Repay General A Fund			02/01/2020	06/10/2020	2.12%		\$20,000	\$0	\$20,000		\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$165,000	\$190,000	\$210,000	\$0	\$0	\$0	\$145,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$165,000	\$190,000	\$210,000	\$0	\$0	\$0	\$145,000

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$600.00
Demand Deposits	9Z2011	\$580,648.00
Time Deposits	9Z2021	
Total		\$581,248.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$186,582.02
Total		\$436,582.02
 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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0529	\$14,794	\$0	\$1,601	\$13,193
****-0701	\$30,906	\$0	\$4,465	\$26,441
****-2541	\$4,510	\$0	\$2,738	\$1,772
****-2587	\$425,729	\$0	\$0	\$425,729
****-2588	\$48,139	\$5,313	\$0	\$53,452
****-6835	\$61,560	\$0	\$1,500	\$60,060
Total Adjusted Bank Balance				\$580,648
Petty Cash				\$600.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$581,248
Total Cash Balance All Funds			9ZCASHB *	\$581,247
* Must be equal				

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

Total Full Time Employees:			4		
Total Part Time Employees:			52		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$41,136.00	4	4	2
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$25,091.01	4	52	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$4,412.42			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$126,984.93	4	4	2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$4,196.58	4		
Total		\$201,820.94			
Computed Total From Financial Section (comparative purposes only)		\$206,925.53			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,705	2,419	gallons	
Diesel Fuel	\$28,641	12,285	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity	\$2,988	26,021	kilowatt-hours	
Coal			tons	
Propane	\$4,942	2,774	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 12/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of 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 12/31/2020 and filed by means of electronic data transmission.

Mercedes Seeber
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 131
Official Address

03/16/2021
Date of Certification

(315) 625-4512
Official Telephone Number

TOWN OF Parish
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Account Code Comment

- Account Code A688 Reclassified \$12,216.68 from TA85 (\$0.25 from TA20) per email/phone call with Town. Per phone call, figure represents an overestimation of cash set aside for payroll clearing. Town plans to move this money into savings account in future years.
- Account Code A201 Reclassified \$13,192.99 from TA200 per email with Town.
- Account Code A710 Reclassified figure from TA85 per email/phone call with Town. Figure represents liability related to payroll clearing. Reclassified amount out of the TA Fund per GASB 84.

(B) GENERAL TOWN-OUTSIDE VG

Account Code Comment

- Account Code B201 Reclassified \$40,324.17 in B391 per email with Town. See comment on B391.
- Account Code B391 Reclassified figure from B201 per email with Town. Figure represents interfund loan from B to DB to cover negative cash previously reported in DB201. Interfund loan will be paid back upon receipt of CHIPs revenue in January 2021. See comment on DB630.

(DB) HIGHWAY-PART-TOWN

Account Code Comment

- Account Code DB630 Posted \$40,324.17 per email with Town. Figure represents interfund loan from B to DB to cover negative cash previously reported in DB201. Interfund loan will be paid back upon receipt of CHIPs revenue in January 2021.
- Account Code DB201 Removed negative figure in the amount of (\$40,324.17) and posted \$40,324.17 as an interfund loan in DB630 per email with Town. Per email, Interfund loan will be paid back upon receipt of CHIPs revenue in January 2021.
- Account Code DB915 Reclassified negative figure in the amount of (\$183,552.93) to DB917 per email with Town. See comment on DB917.
- Account Code DB917 Reclassified negative figure in the amount of (\$183,552.93) from DB915 per email with Town. Adjustment was made to properly classify deficit fund balance in the code 917 - Unassigned Fund Balance.

(SW) WATER

Account Code Comment

- Account Code SW8015 Reclassified figure from SW97106 - Debt Principal, Serial Bonds per email with Town. Figure represents RAN principal payment reported as a Bond in error.
- Account Code SW9715 Reclassified \$20,000 as a Prior Year Adjustment in code SW8015 per email with Town. Figure represents a principal payment on a Revenue Anticipation Note (RAN), which was reported as a Bond in error. See comment on Statement of Indebtedness.
- Account Code SW9770 Reclassified figure from SW97107 per email with Town. Figure represents a Revenue Anticipation Note (RAN) Interest Payment reported as a Bond Interest Payment in error.
- Account Code SW9710 Reclassified \$428.46 in SW97707 - Revenue Anticipation Note, per email with Town. See comment on SW97707.

(TA) AGENCY

Account Code Comment

- Account Code TA200 Reclassified \$13,192.99 in A201 per email with Town.
- Account Code TA20 Reclassified \$0.25 in A688 per email with Town.
- Account Code TA85 Reclassified \$13,192.74 in A688 per email with Town.

(W) GENERAL LONG-TERM DEBT

Account Code Comment

- Account Code W638 Updated pension liability figure per email with Town.
- Account Code W129 Adjusted figure to balance the W Fund after updating W638.

TOWN OF Parish
Supplemental Section Comments
For the Fiscal Year Ending 2020

Statement of Indebtedness

Reclassified 2020 Bond in the amount of \$20,000 as a Revenue Anticipation Note (RAN). RAN was issued and paid in the same year through the Water (SW) Fund.