

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 12/31/2021

\*\*\*\*\*

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	26,276	A200	28,280
Cash In Time Deposits	340,530	A201	630,713
Petty Cash	600	A210	600
<b>TOTAL Cash</b>	<b>367,405</b>		<b>659,593</b>
Due From State And Federal Government	0	A410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	90,000	A391	90,000
<b>TOTAL Due From Other Funds</b>	<b>90,000</b>		<b>90,000</b>
Prepaid Expenses	0	A480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>457,405</b>		<b>749,593</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	0	A600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
Accrued Liabilities	0	A601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Tax Anticipation Notes Payable	0	A620	
Revenue Anticipation Notes Payable	0	A621	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Other Liabilities	12,217	A688	103,077
Overpayments & Clearing Account	11,550	A690	39,282
<b>TOTAL Other Liabilities</b>	<b>23,767</b>		<b>142,358</b>
Due To Other Funds	0	A630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
Due To Other Governments	0	A631	
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>0</b>
Consolidated Payroll	976	A710	1,096
<b>TOTAL Payroll Liabilities</b>	<b>976</b>		<b>1,096</b>
<b>TOTAL Liabilities</b>	<b>24,743</b>		<b>143,455</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	432,662	A917	606,138
<b>TOTAL Unassigned Fund Balance</b>	<b>432,662</b>		<b>606,138</b>
<b>TOTAL Fund Balance</b>	<b>432,662</b>		<b>606,138</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>457,405</b>		<b>749,593</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	488,859	A1001	503,072
<b>TOTAL Real Property Taxes</b>	<b>488,859</b>		<b>503,072</b>
Other Payments In Lieu of Taxes	2,289	A1081	2,535
Interest & Penalties On Real Prop Taxes	3,486	A1090	3,529
<b>TOTAL Real Property Tax Items</b>	<b>5,775</b>		<b>6,064</b>
Non Prop Tax Dist By County	0	A1120	
Franchises	8,950	A1170	11,246
<b>TOTAL Non Property Tax Items</b>	<b>8,950</b>		<b>11,246</b>
Clerk Fees	1,236	A1255	1,278
Safety Inspection Fees	0	A1560	
Other Public Safety Departmental Income	0	A1589	
Vital Statistics Fees	0	A1603	22
Park And Recreational Charges	135	A2001	30
Zoning Fees	2,025	A2110	1,785
Planning Board Fees	885	A2115	1,170
Other Home & Community Services Income	0	A2189	
<b>TOTAL Departmental Income</b>	<b>4,281</b>		<b>4,285</b>
General Services, Inter Government	0	A2210	
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>0</b>
Interest And Earnings	2,969	A2401	3,945
<b>TOTAL Use of Money And Property</b>	<b>2,969</b>		<b>3,945</b>
Games of Chance	10	A2530	10
Dog Licenses	2,505	A2544	2,200
Building And Alteration Permits	14,180	A2555	11,528
Permits, Other	0	A2590	
<b>TOTAL Licenses And Permits</b>	<b>16,695</b>		<b>13,738</b>
Fines And Forfeited Bail	16,531	A2610	6,527
Fines & Pen-Dog Cases	0	A2611	200
<b>TOTAL Fines And Forfeitures</b>	<b>16,531</b>		<b>6,727</b>
Insurance Recoveries	0	A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>0</b>
Refunds of Prior Year's Expenditures	29,624	A2701	
Gifts And Donations	0	A2705	500
AIM Related Payments	11,364	A2750	11,364
Unclassified (specify)	1	A2770	3,893
<b>TOTAL Miscellaneous Local Sources</b>	<b>40,989</b>		<b>15,757</b>
St Aid, Revenue Sharing	0	A3001	
St Aid, Mortgage Tax	30,987	A3005	42,842
St Aid - Other (specify)	3,919	A3089	
<b>TOTAL State Aid</b>	<b>34,907</b>		<b>42,842</b>
<b>TOTAL Revenues</b>	<b>619,956</b>		<b>607,676</b>

TOWN OF Parish  
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For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Other Sources</b>			
Interfund Transfers		A5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>619,956</b>		<b>607,676</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Legislative Board, Pers Serv	16,000	A10101	16,000
Legislative Board, Contr Expend	1,435	A10104	1,452
<b>TOTAL Legislative Board</b>	<b>17,435</b>		<b>17,452</b>
Municipal Court, Pers Serv	25,000	A11101	30,150
Municipal Court, Equip & Cap Outlay	631	A11102	-860
Municipal Court, Contr Expend	7,324	A11104	2,673
<b>TOTAL Municipal Court</b>	<b>32,955</b>		<b>31,963</b>
Supervisor,pers Serv	16,266	A12201	17,756
Supervisor,equip & Cap Outlay	0	A12202	
Supervisor,contr Expend	7,719	A12204	3,050
<b>TOTAL Supervisor</b>	<b>23,985</b>		<b>20,806</b>
Dir of Finance, Pers Serv	14,153	A13101	13,269
Dir of Finance, Contr Expend	0	A13104	
<b>TOTAL Dir of Finance</b>	<b>14,153</b>		<b>13,269</b>
Auditor, Contr Expend	0	A13204	14,500
<b>TOTAL Auditor</b>	<b>0</b>		<b>14,500</b>
Tax Collection,pers Serv	5,500	A13301	5,500
Tax Collection,contr Expend	2,763	A13304	1,176
<b>TOTAL Tax Collection</b>	<b>8,263</b>		<b>6,676</b>
Assessment, Pers Serv	20,700	A13551	16,882
Assessment, Equip & Cap Outlay	1,000	A13552	
Assessment, Contr Expend	1,348	A13554	1,444
<b>TOTAL Assessment</b>	<b>23,048</b>		<b>18,326</b>
Fiscal Agents Fees, Contr Expend	2,698	A13804	1,709
<b>TOTAL Fiscal Agents Fees</b>	<b>2,698</b>		<b>1,709</b>
Clerk,pers Serv	22,202	A14101	23,323
Clerk,equip & Cap Outlay	1,916	A14102	378
Clerk,contr Expend	3,170	A14104	1,989
<b>TOTAL Clerk</b>	<b>27,288</b>		<b>25,690</b>
Law, Pers Serv	11,500	A14201	11,500
Law, Contr Expend	5,244	A14204	1,406
<b>TOTAL Law</b>	<b>16,744</b>		<b>12,906</b>
Engineer, Contr Expend	0	A14404	
<b>TOTAL Engineer</b>	<b>0</b>		<b>0</b>
Records Mgmt, PerS. SerV.	2,000	A14601	2,000
<b>TOTAL Records Mgmt</b>	<b>2,000</b>		<b>2,000</b>
Operation of Plant, Contr Expend	20,500	A16204	20,500
<b>TOTAL Operation of Plant</b>	<b>20,500</b>		<b>20,500</b>
Central Comm System Contr Expend	0	A16504	3,987
<b>TOTAL Central Comm System Contr Expend</b>	<b>0</b>		<b>3,987</b>
Central Print & Mail Contr Expend	0	A16704	3,404
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>0</b>		<b>3,404</b>
Unallocated Insurance, Contr Expend	12,568	A19104	12,178
<b>TOTAL Unallocated Insurance</b>	<b>12,568</b>		<b>12,178</b>

TOWN OF Parish  
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Municipal Assn Dues, Contr Expend	1,500	A19204	1,500
<b>TOTAL Municipal Assn Dues</b>	<b>1,500</b>		<b>1,500</b>
Pur of Land/right of Way,equip & Cap Out	0	A19402	
Purchase of Land/Right of Way,Contract Exp	0	A19404	4,500
<b>TOTAL Purchase of Land/Right of Way</b>	<b>0</b>		<b>4,500</b>
<b>TOTAL General Government Support</b>	<b>203,136</b>		<b>211,366</b>
Police, Pers Serv	3,364	A31201	
Police, Contr Expend	0	A31204	
<b>TOTAL Police</b>	<b>3,364</b>		<b>0</b>
Traffic Control, Contr Expen	621	A33104	366
<b>TOTAL Traffic Control</b>	<b>621</b>		<b>366</b>
Control of Animals, Pers Serv	6,000	A35101	5,625
Control of Animals, Contr Expend	1,053	A35104	860
<b>TOTAL Control of Animals</b>	<b>7,053</b>		<b>6,485</b>
<b>TOTAL Public Safety</b>	<b>11,038</b>		<b>6,851</b>
Public Health, Pers Serv	64	A40101	
Public Health, Contr Expend	40	A40104	
<b>TOTAL Public Health</b>	<b>104</b>		<b>0</b>
Registrar of Vital Statistics, Pers Serv	500	A40201	500
<b>TOTAL Registrar of Vital Statistics</b>	<b>500</b>		<b>500</b>
Ambulance, Contr Expend	26,250	A45404	26,775
<b>TOTAL Ambulance</b>	<b>26,250</b>		<b>26,775</b>
<b>TOTAL Health</b>	<b>26,854</b>		<b>27,275</b>
Street Admin, Pers Serv	46,979	A50101	47,250
Street Admin, Contr Expend	2,219	A50104	2,885
<b>TOTAL Street Admin</b>	<b>49,198</b>		<b>50,135</b>
Garage, Pers Serv	0	A51321	
Garage, Contr Expend	21,284	A51324	19,147
<b>TOTAL Garage</b>	<b>21,284</b>		<b>19,147</b>
Other Transportation, Contr Expend	0	A59894	
<b>TOTAL Other Transportation</b>	<b>0</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>70,482</b>		<b>69,282</b>
Veterans Service, Contr Expend	0	A65104	
<b>TOTAL Veterans Service</b>	<b>0</b>		<b>0</b>
Programs For Aging, Contr Expend	0	A67724	
<b>TOTAL Programs For Aging</b>	<b>0</b>		<b>0</b>
Other Eco & Dev, Contr Expend	0	A69894	2,650
<b>TOTAL Other Eco &amp; Dev</b>	<b>0</b>		<b>2,650</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>0</b>		<b>2,650</b>
Parks, Pers Serv	277	A71101	2,443
Parks, Equip & Cap Outlay	0	A71102	
Parks, Contr Expend	295	A71104	6,997
<b>TOTAL Parks</b>	<b>572</b>		<b>9,440</b>
Historian, Pers Serv	1,555	A75101	1,819



TOWN OF Parish  
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Historian, Contr Expend	0	A75104	82
<b>TOTAL Historian</b>	<b>1,555</b>		<b>1,901</b>
Celebrations, Contr Expend	0	A75504	
<b>TOTAL Celebrations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>2,127</b>		<b>11,341</b>
Zoning, Pers Serv	393	A80101	400
Zoning, Contr Expend	126	A80104	14
<b>TOTAL Zoning</b>	<b>520</b>		<b>414</b>
Planning, Pers Serv		A80201	6,212
Additional Description Planning Board not on last years aud.			
<b>TOTAL Planning</b>	<b>0</b>		<b>6,212</b>
Joint Planning Board, Contr Expend	6,917	A80254	1,076
<b>TOTAL Joint Planning Board</b>	<b>6,917</b>		<b>1,076</b>
Refuse & Garbage, Contr Expend	50	A81604	50
<b>TOTAL Refuse &amp; Garbage</b>	<b>50</b>		<b>50</b>
Code Enforcements, Pers Serv	16,738	A86641	17,377
Code Enforcements, Equip & Cap Outlay	0	A86642	
Code Enforcements, Contr Expend	2,905	A86644	3,113
<b>TOTAL Code Enforcements</b>	<b>19,643</b>		<b>20,490</b>
Cemetery, Pers Serv	0	A88101	115
Cemetery, Contr Expend	12,569	A88104	12,707
<b>TOTAL Cemetery</b>	<b>12,569</b>		<b>12,822</b>
<b>TOTAL Home And Community Services</b>	<b>39,698</b>		<b>41,064</b>
State Retirement System	16,636	A90108	17,415
Social Security, Employer Cont	16,142	A90308	16,258
Unemployment Insurance, Empl Bnfts	621	A90508	
Hospital & Medical (dental) Ins, Empl Bnft	31,452	A90608	30,698
<b>TOTAL Employee Benefits</b>	<b>64,851</b>		<b>64,372</b>
<b>TOTAL Expenditures</b>	<b>418,186</b>		<b>434,200</b>
Transfers, Other Funds	0	A99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>418,186</b>		<b>434,200</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>230,793</b>	<b>A8021</b>	<b>432,562</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>230,793</b>	<b>A8022</b>	<b>432,562</b>
ADD - REVENUES AND OTHER SOURCES	619,956		607,676
DEDUCT - EXPENDITURES AND OTHER USES	418,186		434,200
<b>Fund Balance - End of Year</b>	<b>432,562</b>	<b>A8029</b>	<b>606,038</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	504,822	A1049N	548,360
Est Rev - Real Property Tax Items	3,000	A1099N	3,000
Est Rev - Non Property Tax Items	8,950	A1199N	8,950
Est Rev - Departmental Income	2,200	A1299N	2,200
Est Rev - Use of Money And Property	1,600	A2499N	1,600
Est Rev - Licenses And Permits	7,010	A2599N	7,010
Est Rev - Fines And Forfeitures	16,500	A2649N	16,500
Est Rev - Miscellaneous Local Sources		A2799N	8,000
Est Rev - State Aid	25,000	A3099N	20,000
<b>TOTAL Estimated Revenues</b>	<b>569,082</b>		<b>615,620</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>569,082</b>		<b>615,620</b>

TOWN OF Parish  
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	273,125	A1999N	295,351
App - Public Safety	9,300	A3999N	9,000
App - Health	32,872	A4999N	28,778
App - Transportation	91,635	A5999N	106,950
App - Economic Assistance And Opportunity	5,500	A6999N	5,500
App - Culture And Recreation	31,000	A7999N	31,800
App - Home And Community Services	57,050	A8999N	57,240
App - Employee Benefits	68,600	A9199N	81,000
<b>TOTAL Appropriations</b>	<b>569,082</b>		<b>615,619</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>569,082</b>		<b>615,619</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	165	B200	165
Cash In Time Deposits	58,068	B201	97,937
Petty Cash	0	B210	
<b>TOTAL Cash</b>	<b>58,233</b>		<b>98,103</b>
Due From Other Funds	40,324	B391	
<b>TOTAL Due From Other Funds</b>	<b>40,324</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>98,557</b>		<b>98,103</b>

TOWN OF Parish  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	98,557	B915	98,103
<b>TOTAL Assigned Fund Balance</b>	<b>98,557</b>		<b>98,103</b>
<b>TOTAL Fund Balance</b>	<b>98,557</b>		<b>98,103</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>98,557</b>		<b>98,103</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	0	B1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Sales Tax (from County)	18,098	B1120	
<b>TOTAL Non Property Tax Items</b>	<b>18,098</b>		<b>0</b>
Park And Recreational Charges	0	B2001	
Other Home & Community Services Income	0	B2189	
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>0</b>
Interest And Earnings	0	B2401	174
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>174</b>
Refunds of Prior Year's Expenditures	0	B2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>18,098</b>		<b>174</b>
Interfund Transfers	0	B5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>18,098</b>		<b>174</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Fire, Contr Expend	80	B34104	
<b>TOTAL Fire</b>	<b>80</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>80</b>		<b>0</b>
Parks, Pers Serv	353	B71101	
Parks, Equip & Cap Outlay	7,488	B71102	
Parks, Contr Expend	270	B71104	
<b>TOTAL Parks</b>	<b>8,111</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>8,111</b>		<b>0</b>
Zoning, Contr Expend	0	B80104	
<b>TOTAL Zoning</b>	<b>0</b>		<b>0</b>
Planning, Contr Expend	0	B80204	
<b>TOTAL Planning</b>	<b>0</b>		<b>0</b>
Refuse & Garbage, Contr Expend	18	B81604	629
<b>TOTAL Refuse &amp; Garbage</b>	<b>18</b>		<b>629</b>
Misc Home & Comm Serv, Contr Expend	1,030	B89894	
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>1,030</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>1,048</b>		<b>629</b>
Social Security , Empl Bnfts	108	B90308	
<b>TOTAL Employee Benefits</b>	<b>108</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>9,347</b>		<b>629</b>
Transfers, Other Funds	0	B99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>9,347</b>		<b>629</b>



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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>89,807</b>	<b>B8021</b>	<b>98,557</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>89,807</b>	<b>B8022</b>	<b>98,557</b>
ADD - REVENUES AND OTHER SOURCES	18,098		174
DEDUCT - EXPENDITURES AND OTHER USES	9,347		629
<b>Fund Balance - End of Year</b>	<b>98,557</b>	<b>B8029</b>	<b>98,103</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	1,900	B1199N	0
Est Rev - Departmental Income	0	B1299N	0
Est Rev - Use of Money And Property	0	B2499N	300
Est Rev - Licenses And Permits	0	B2599N	1,950
<b>TOTAL Estimated Revenues</b>	<b>1,900</b>		<b>2,250</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,900</b>		<b>2,250</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	1,000	B1999N	1,000
App - Public Safety	250	B3999N	250
App - Culture And Recreation	0	B7999N	
App - Home And Community Services	650	B8999N	1,000
App - Employee Benefits	0	B9199N	
<b>TOTAL Appropriations</b>	<b>1,900</b>		<b>2,250</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,900</b>		<b>2,250</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	1	DA200	5
Cash In Time Deposits	93,776	DA201	184,084
<b>TOTAL Cash</b>	<b>93,777</b>		<b>184,089</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>93,777</b>		<b>184,089</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds		DA630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	93,777	DA915	184,089
<b>TOTAL Assigned Fund Balance</b>	<b>93,777</b>		<b>184,089</b>
Unassigned Fund Balance		DA917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>93,777</b>		<b>184,089</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>93,777</b>		<b>184,089</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	284,880	DA1001	353,455
<b>TOTAL Real Property Taxes</b>	<b>284,880</b>		<b>353,455</b>
Snow Removal Services-Other Govts	162,320	DA2302	162,320
<b>TOTAL Intergovernmental Charges</b>	<b>162,320</b>		<b>162,320</b>
Interest And Earnings	354	DA2401	1,674
<b>TOTAL Use of Money And Property</b>	<b>354</b>		<b>1,674</b>
Sales of Equipment	2,853	DA2665	636
Insurance Recoveries	0	DA2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,853</b>		<b>636</b>
Refunds of Prior Year's Expenditures	0	DA2701	6,685
Unclassified (specify)		DA2770	12,217
Additional Description REFUND FROM TA FOR PAYROLL			
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>18,902</b>
St Aid, Consolidated Highway Aid	0	DA3501	
<b>TOTAL State Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>450,407</b>		<b>536,986</b>
Interfund Transfers	0	DA5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>450,407</b>		<b>536,986</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	13,400	DA19104	14,079
<b>TOTAL Unallocated Insurance</b>	<b>13,400</b>		<b>14,079</b>
<b>TOTAL General Government Support</b>	<b>13,400</b>		<b>14,079</b>
Machinery, Pers Serv	37,119	DA51301	9,827
Machinery, Equip & Cap Outlay	68,188	DA51302	14,952
Machinery, Contr Expend	10,851	DA51304	77,397
<b>TOTAL Machinery</b>	<b>116,158</b>		<b>102,176</b>
Garage, Contr Expend	0	DA51324	
<b>TOTAL Garage</b>	<b>0</b>		<b>0</b>
Snow Removal, Pers Serv	79,391	DA51421	141,058
Snow Removal, Equip & Cap Outlay	0	DA51422	
Snow Removal, Contr Expend	75,213	DA51424	102,651
<b>TOTAL Snow Removal</b>	<b>154,604</b>		<b>243,709</b>
<b>TOTAL Transportation</b>	<b>270,762</b>		<b>345,885</b>
Emergency Disaster Work, Pers Serv	0	DA87601	
Emergency Disaster Work, Contr	0	DA87604	
<b>TOTAL Emergency Disaster Work</b>	<b>0</b>		<b>0</b>
Misc Home & Comm Serv, Pers Serv		DA89891	639
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>0</b>		<b>639</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>639</b>
State Retirement, Empl Bnfts	24,500	DA90108	20,125
Social Security , Empl Bnfts	8,664	DA90308	10,686
Unemployment Insurance, Empl Bnfts	1,791	DA90508	
Hospital & Medical (dental) Ins, Empl Bnft	37,513	DA90608	47,500
Other Employee Benefits (spec)	0	DA90898	2,448
<b>TOTAL Employee Benefits</b>	<b>72,468</b>		<b>80,759</b>
<b>TOTAL Expenditures</b>	<b>356,630</b>		<b>441,361</b>
Transfers, Capital Projects Fund	0	DA99509	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>356,630</b>		<b>441,361</b>

TOWN OF Parish  
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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>DA8021</b>	<b>93,777</b>
Prior Period Adj -Decrease In Fund Balance		DA8015	5,313
<b>Restated Fund Balance - Beg of Year</b>		<b>DA8022</b>	<b>88,464</b>
ADD - REVENUES AND OTHER SOURCES	450,407		536,986
DEDUCT - EXPENDITURES AND OTHER USES	356,630		441,361
<b>Fund Balance - End of Year</b>	<b>93,777</b>	<b>DA8029</b>	<b>184,089</b>



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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	353,455	DA1049N	413,680
Est Rev - Intergovernmental Charges	162,320	DA2399N	162,320
Est Rev - Use of Money And Property	400	DA2499N	600
<b>TOTAL Estimated Revenues</b>	<b>516,175</b>		<b>576,600</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>516,175</b>		<b>576,600</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	375,000	DA5999N	404,100
App - Home And Community Services	0	DA8999N	
App - Employee Benefits	87,125	DA9199N	109,800
<b>TOTAL Appropriations</b>	<b>462,125</b>		<b>513,900</b>
Other Budgetary Purposes	1,050	DA962N	49,150
App - Interfund Transfer	53,000	DA9999N	13,550
<b>TOTAL Other Uses</b>	<b>54,050</b>		<b>62,700</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>516,175</b>		<b>576,600</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	1,771	DB200	1,771
Cash In Time Deposits		DB201	150,525
Cash For Revenue Anticipation Notes		DB222	
<b>TOTAL Cash</b>	<b>1,771</b>		<b>152,296</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,771</b>		<b>152,296</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	0	DB600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
Revenue Anticipation Notes Payable	145,000	DB621	
<b>TOTAL Notes Payable</b>	<b>145,000</b>		<b>0</b>
Due To Other Funds	40,324	DB630	
<b>TOTAL Due To Other Funds</b>	<b>40,324</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>185,324</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		DB915	152,296
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>152,296</b>
Unassigned Fund Balance	-183,553	DB917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-183,553</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-183,553</b>		<b>152,296</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,771</b>		<b>152,296</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	231,421	DB1001	155,700
<b>TOTAL Real Property Taxes</b>	<b>231,421</b>		<b>155,700</b>
Sales Tax (from County)	117,116	DB1120	134,748
<b>TOTAL Non Property Tax Items</b>	<b>117,116</b>		<b>134,748</b>
Transportation Services, Other Govts	0	DB2300	
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>0</b>
Interest And Earnings	1,174	DB2401	466
<b>TOTAL Use of Money And Property</b>	<b>1,174</b>		<b>466</b>
Unclassified (specify)	6,000	DB2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>6,000</b>		<b>0</b>
St Aid, Consolidated Highway Aid	0	DB3501	278,731
St Aid Emergency Disaster Assistance	0	DB3960	
<b>TOTAL State Aid</b>	<b>0</b>		<b>278,731</b>
Fed Aid, Emergency Disaster Assistance	0	DB4960	
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>355,711</b>		<b>569,645</b>
Interfund Transfers	0	DB5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
Bond Anticipation Notes	0	DB5730	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>355,711</b>		<b>569,645</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Credit Card Fees		DB13754	
<b>TOTAL Credit Card Fees</b>	<b>0</b>		<b>0</b>
Unallocated Insurance, Contr Expend	210	DB19104	
<b>TOTAL Unallocated Insurance</b>	<b>210</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>210</b>		<b>0</b>
Maint of Streets, Pers Serv	71,791	DB51101	73,621
Maint of Streets, Equip & Cap Outlay	0	DB51102	
Maint of Streets, Contr Expend	28,921	DB51104	7,683
<b>TOTAL Maint of Streets</b>	<b>100,713</b>		<b>81,305</b>
Perm Improve Highway, Pers Serv	9,725	DB51121	8,274
Perm Improve Highway, Equip & Cap Outlay	127,673	DB51122	
Perm Improve Highway, Contr Expend	0	DB51124	74,910
<b>TOTAL Perm Improve Highway</b>	<b>137,397</b>		<b>83,184</b>
Machinery, Equip & Cap Outlay	0	DB51302	
<b>TOTAL Machinery</b>	<b>0</b>		<b>0</b>
Brush And Weeds, Pers Serv	226	DB51401	835
Brush And Weeds, Contr Expend	0	DB51404	
<b>TOTAL Brush And Weeds</b>	<b>226</b>		<b>835</b>
Snow Removal, Contr Expend	24	DB51424	
<b>TOTAL Snow Removal</b>	<b>24</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>238,360</b>		<b>165,324</b>
Emergency Disaster Work, Pers Serv	0	DB87601	2,003
Emergency Disaster Work, Contr Expend	277	DB87604	
<b>TOTAL Emergency Disaster Work</b>	<b>277</b>		<b>2,003</b>
Misc Home & Comm Serv, Pers Serv	0	DB89891	
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>0</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>277</b>		<b>2,003</b>
State Retirement, Empl Bnfts	0	DB90108	9,420
Social Security, Empl Bnfts	6,045	DB90308	6,021
Unemployment Insurance, Empl Bnfts	1,896	DB90508	
Hospital & Medical (dental) Ins, Empl Bnft	58,020	DB90608	47,427
Other Employee Benefits (spec)	3,538	DB90898	-60
<b>TOTAL Employee Benefits</b>	<b>69,499</b>		<b>62,808</b>
Debt Principal, Bond Anticipation Notes	0	DB97306	
Other Debt, Principal		DB97896	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	0	DB97307	
Debt Interest, Revenue Anticipation Notes	7,204	DB97707	3,660
<b>TOTAL Debt Interest</b>	<b>7,204</b>		<b>3,660</b>
<b>TOTAL Expenditures</b>	<b>315,549</b>		<b>233,796</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>315,549</b>		<b>233,796</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-223,715</b>	<b>DB8021</b>	<b>-183,553</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-223,715</b>	<b>DB8022</b>	<b>-183,553</b>
ADD - REVENUES AND OTHER SOURCES	355,711		569,645
DEDUCT - EXPENDITURES AND OTHER USES	315,549		233,796
<b>Fund Balance - End of Year</b>	<b>-183,553</b>	<b>DB8029</b>	<b>152,296</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	155,700	DB1049N	141,000
Est Rev - Non Property Tax Items	109,900	DB1199N	125,000
Est Rev - Use of Money And Property	700	DB2499N	700
Est Rev - State Aid	128,000	DB3099N	128,000
<b>TOTAL Estimated Revenues</b>	<b>394,300</b>		<b>394,700</b>
Estimated - Proceeds of Obligations	100,000	DB5799N	100,452
<b>TOTAL Estimated Other Sources</b>	<b>100,000</b>		<b>100,452</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>494,300</b>		<b>495,152</b>



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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	275,100	DB5999N	305,300
App - Home And Community Services	3,280	DB8999N	2,400
App - Employee Benefits	65,920	DB9199N	87,000
App - Debt Service	150,000	DB9899N	100,452
<b>TOTAL Appropriations</b>	<b>494,300</b>		<b>495,152</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>494,300</b>		<b>495,152</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	60,060	H200	48,919
Cash In Time Deposits	0	H201	
<b>TOTAL Cash</b>	<b>60,060</b>		<b>48,919</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>60,060</b>		<b>48,919</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	0	H600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
Bond Anticipation Notes Payable	0	H626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Due To Other Funds	90,572	H630	90,572
<b>TOTAL Due To Other Funds</b>	<b>90,572</b>		<b>90,572</b>
<b>TOTAL Liabilities</b>	<b>90,572</b>		<b>90,572</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-30,511	H917	-41,653
<b>TOTAL Unassigned Fund Balance</b>	<b>-30,511</b>		<b>-41,653</b>
<b>TOTAL Fund Balance</b>	<b>-30,511</b>		<b>-41,653</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>60,060</b>		<b>48,919</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Interest And Earnings	24	H2401	14
<b>TOTAL Use of Money And Property</b>	<b>24</b>		<b>14</b>
<b>TOTAL Revenues</b>	<b>24</b>		<b>14</b>
Serial Bonds		H5710	
Bans Redeemed From Appropriations	0	H5731	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>24</b>		<b>14</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	3,610	H13804	5,748
<b>TOTAL Fiscal Agents Fees</b>	<b>3,610</b>		<b>5,748</b>
Engineer, Equip & Cap Outlay	23,960	H14402	1,295
<b>TOTAL Engineer</b>	<b>23,960</b>		<b>1,295</b>
<b>TOTAL General Government Support</b>	<b>27,570</b>		<b>7,043</b>
Water Capital Projects, Equip & Cap Outlay	2,965	H83972	4,112
<b>TOTAL Water Capital Projects</b>	<b>2,965</b>		<b>4,112</b>
<b>TOTAL Home And Community Services</b>	<b>2,965</b>		<b>4,112</b>
Debt Principal, Serial Bonds		H97106	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>30,535</b>		<b>11,156</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>30,535</b>		<b>11,156</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>-30,511</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	<b>-30,511</b>
ADD - REVENUES AND OTHER SOURCES	24		14
DEDUCT - EXPENDITURES AND OTHER USES	30,535		11,156
<b>Fund Balance - End of Year</b>	<b>-30,511</b>	<b>H8029</b>	<b>-41,653</b>

TOWN OF Parish  
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Land	0	K101	
Buildings	765,637	K102	765,637
Improvements Other Than Buildings	0	K103	
Machinery And Equipment	916,752	K104	923,778
Other Capital Assets	98,757	K107	98,757
Accum Depr, Machinery & Equip	0	K114	
<b>TOTAL Fixed Assets (net)</b>	<b>1,781,146</b>		<b>1,788,172</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,781,146</b>		<b>1,788,172</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	1,781,146	K159	1,788,172
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>1,781,146</b>		<b>1,788,172</b>
<b>TOTAL Fund Balance</b>	<b>1,781,146</b>		<b>1,788,172</b>
<b>TOTAL</b>	<b>1,781,146</b>		<b>1,788,172</b>



TOWN OF Parish  
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Balance Sheet

Code Description	2020	EdpCode	2021
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For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	211,500	SF1001	220,825
<b>TOTAL Real Property Taxes</b>	<b>211,500</b>		<b>220,825</b>
<b>TOTAL Revenues</b>	<b>211,500</b>		<b>220,825</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>211,500</b>		<b>220,825</b>

TOWN OF Parish  
Annual Update Document  
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Fire Protection, Contr Expend	211,500	SF34104	220,825
<b>TOTAL Fire Protection</b>	<b>211,500</b>		<b>220,825</b>
<b>TOTAL Public Safety</b>	<b>211,500</b>		<b>220,825</b>
<b>TOTAL Expenditures</b>	<b>211,500</b>		<b>220,825</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>211,500</b>		<b>220,825</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SF8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>SF8022</b>	
ADD - REVENUES AND OTHER SOURCES	211,500		220,825
DEDUCT - EXPENDITURES AND OTHER USES	211,500		220,825
<b>Fund Balance - End of Year</b>		<b>SF8029</b>	

TOWN OF Parish  
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(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Due From Other Funds	572	SW391	572
<b>TOTAL Due From Other Funds</b>	<b>572</b>		<b>572</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>572</b>		<b>572</b>

TOWN OF Parish  
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(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	572	SW915	572
<b>TOTAL Assigned Fund Balance</b>	<b>572</b>		<b>572</b>
<b>TOTAL Fund Balance</b>	<b>572</b>		<b>572</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>572</b>		<b>572</b>

TOWN OF Parish  
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(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Special Assessments	21,000	SW1030	
<b>TOTAL Real Property Taxes</b>	<b>21,000</b>		<b>0</b>
Interest And Earnings	0	SW2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>21,000</b>		<b>0</b>
Serial Bonds		SW5710	
Bond Anticipation Notes	0	SW5730	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>21,000</b>		<b>0</b>



TOWN OF Parish  
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(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Water Administration, Contr Expend	0	SW83104	
<b>TOTAL Water Administration</b>	<b>0</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>0</b>
Debt Principal, Serial Bonds		SW97106	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Serial Bonds		SW97107	
Debt Interest, Revenue Anticipation Notes	428	SW97707	
<b>TOTAL Debt Interest</b>	<b>428</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>428</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>428</b>		<b>0</b>

TOWN OF Parish  
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For the Fiscal Year Ending 2021

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SW8021</b>	<b>572</b>
Prior Period Adj -Decrease In Fund Balance	20,000	SW8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>-20,000</b>	<b>SW8022</b>	<b>572</b>
ADD - REVENUES AND OTHER SOURCES	21,000		
DEDUCT - EXPENDITURES AND OTHER USES	428		
<b>Fund Balance - End of Year</b>	<b>572</b>	<b>SW8029</b>	<b>572</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	0	SW1049N	39,003
<b>TOTAL Estimated Revenues</b>	<b>0</b>		<b>39,003</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>0</b>		<b>39,003</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Debt Service	0	SW9899N	39,003
<b>TOTAL Appropriations</b>	<b>0</b>		<b>39,003</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>0</b>		<b>39,003</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		TA200	
Additional Description 1096.28			
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Group Insurance		TA20	
Other Funds (specify)		TA85	
<b>TOTAL Agency Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Total Non-Current Govt Liabilities	282,840	W129	
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>282,840</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>282,840</b>		<b>0</b>

TOWN OF Parish  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	282,840	W638	
<b>TOTAL Other Liabilities</b>	<b>282,840</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>282,840</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>282,840</b>		<b>0</b>



**TOWN OF Parish**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2021**

5/23/2022

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
2020	RAN E	Highway Repair use			06/20/2020	03/30/2021	3.75%		\$145,000	\$145,000	\$0	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$145,000	\$0	\$0	\$0	\$0	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$145,000	\$0	\$0	\$0	\$0	\$0

TOWN OF Parish  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2021

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$600.00
Demand Deposits	9Z2011	\$79,140.19
Time Deposits	9Z2021	\$1,063,258.85
Total		\$1,142,999.04
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$943,203.76
Total		\$1,193,203.76
 <b>INVESTMENTS:</b>		
- 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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2588	\$334,609	\$0	\$0	\$334,609
****-2587	\$728,650	\$0	\$0	\$728,650
****-6835	\$48,920	\$0	\$0	\$48,920
****-0701	\$32,890	\$0	\$5,541	\$27,349
****-2541	\$3,110	\$0	\$1,334	\$1,777
****-0529	\$3,199	\$0	\$2,103	\$1,096
Total Adjusted Bank Balance				\$1,142,401
Petty Cash				\$600.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$1,143,001
Total Cash Balance All Funds			9ZCASHB *	\$1,142,999
* Must be equal				

TOWN OF Parish  
Local Government Questionnaire  
For the Fiscal Year Ending 2021

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Parish  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2021

<b>Total Full Time Employees:</b>		6			
<b>Total Part Time Employees:</b>		51			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$17,415.00	6	8	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$16,258.26	6	51	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$30,698.40	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$64,371.66</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$207,938.78</b>			

TOWN OF Parish  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$12,538	5,035	gallons	
Diesel Fuel	\$29,742	11,829	gallons	
Fuel Oil	\$486	667	gallons	
Natural Gas			cubic feet	
Electricity	\$3,963	25,833	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, James Bernys, 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 12/31/2021, 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 12/31/2021 and filed by means of electronic data transmission.

Trudy Engst  
Name of Report Preparer if different than Chief Fiscal Officer

(315) 625-4512  
Telephone Number

05/12/2022  
Date of Certification

James Bernys  
Name

Town Supervisor  
Title

2938 E. Main St., Parish, NY 13131  
Official Address

(315) 625-4512  
Official Telephone Number

TOWN OF Parish  
Financial Comments  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 I just took over the town books the first of this year. Going back through the towns records I found a GJ# 11/12 entry for this exact amount with a notation saying correc savings info. They then debited DA915 & credited DA201. I dont' believe this was a correct entry, so I am entering here as a deccrad in fund balance to get the fund to balance correctly.