

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 12/31/2016

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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (TA) AGENCY

All amounts included in this update document for 2015 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	2,194	A200	18,527
Cash In Time Deposits	61,186	A201	
Petty Cash	500	A210	500
TOTAL Cash	63,880		19,027
Taxes Receivable, Current	709	A250	709
TOTAL Taxes Receivable (net)	709		709
Due From Other Funds	178,342	A391	494,123
TOTAL Due From Other Funds	178,342		494,123
TOTAL Assets	242,931		513,859

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(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	20,979	A600	816
TOTAL Accounts Payable	20,979		816
Tax Anticipation Notes Payable		A620	
Revenue Anticipation Notes Payable		A621	
TOTAL Notes Payable	0		0
Due To Other Funds	129,728	A630	297,200
TOTAL Due To Other Funds	129,728		297,200
Due To Employees' Retirement System		A637	19,905
TOTAL Due To Other Governments	0		19,905
TOTAL Liabilities	150,707		317,920
Fund Balance			
Not in Spendable Form		A806	494,123
TOTAL Nonspendable Fund Balance	0		494,123
Assigned Appropriated Fund Balance		A914	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	92,224	A917	-298,184
TOTAL Unassigned Fund Balance	92,224		-298,184
TOTAL Fund Balance	92,224		195,938
TOTAL Liabilities, Deferred Inflows And Fund Balance	242,931		513,859

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	398,485	A1001	397,210
TOTAL Real Property Taxes	398,485		397,210
Other Payments In Lieu of Taxes		A1081	1,792
Interest & Penalties On Real Prop Taxes		A1090	
TOTAL Real Property Tax Items	0		1,792
Clerk Fees	974	A1255	1,101
Vital Statistics Fees		A1603	44
Other Economic Assistance & Opportunity	3,500	A1989	
TOTAL Departmental Income	4,474		1,145
Interest And Earnings	4	A2401	7
TOTAL Use of Money And Property	4		7
Games of Chance	30	A2530	10
Dog Licenses	4,895	A2544	4,457
TOTAL Licenses And Permits	4,925		4,467
Fines And Forfeited Bail	35,435	A2610	32,058
Fines & Pen-Dog Cases	70	A2611	60
TOTAL Fines And Forfeitures	35,505		32,118
Unclassified (specify)	10,761	A2770	6,114
TOTAL Miscellaneous Local Sources	10,761		6,114
St Aid, Revenue Sharing	11,364	A3001	11,364
St Aid, Mortgage Tax	20,120	A3005	25,744
St Aid, Youth Programs	360	A3820	355
TOTAL State Aid	31,843		37,463
TOTAL Revenues	485,997		480,315
TOTAL Revenues	485,997		480,315

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	16,000	A10101	16,000
Legislative Board, Contr Expend	2,200	A10104	1,079
TOTAL Legislative Board	18,200		17,079
Municipal Court, Pers Serv	30,042	A11101	28,726
Municipal Court, Contr Expend	15,637	A11104	6,651
TOTAL Municipal Court	45,679		35,377
Supervisor,pers Serv	30,575	A12201	30,375
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	7,823	A12204	10,811
TOTAL Supervisor	38,398		41,186
Tax Collection,pers Serv	3,000	A13301	4,417
Tax Collection,contr Expend	3,869	A13304	3,667
TOTAL Tax Collection	6,869		8,084
Assessment, Pers Serv	20,907	A13551	20,700
Assessment, Contr Expend	3,812	A13554	3,500
TOTAL Assessment	24,718		24,200
Fiscal Agents Fees, Contr Expend	19,292	A13804	3,271
TOTAL Fiscal Agents Fees	19,292		3,271
Clerk,pers Serv	23,767	A14101	23,507
Clerk,equip & Cap Outlay	2,582	A14102	2,615
Clerk,contr Expend	3,032	A14104	2,592
TOTAL Clerk	29,382		28,714
Law, Pers Serv	11,500	A14201	11,500
TOTAL Law	11,500		11,500
Engineer, Contr Expend		A14404	3,590
TOTAL Engineer	0		3,590
Records Mgmt, PerS. SerV.	2,000	A14601	2,000
TOTAL Records Mgmt	2,000		2,000
Buildings, Contr Expend	20,000	A16204	11,323
TOTAL Buildings	20,000		11,323
Benefits And Awards		A17204	1,710
TOTAL Benefits And Awards	0		1,710
Unallocated Insurance, Contr Expend	23,697	A19104	24,793
TOTAL Unallocated Insurance	23,697		24,793
Municipal Assn Dues, Contr Expend	700	A19204	2,100
TOTAL Municipal Assn Dues	700		2,100
Other General Government, Pers Serv	2,238	A19891	
TOTAL Other General Government	2,238		0
TOTAL General Government Support	242,673		214,927
Police, Pers Serv	440	A31201	180
Police, Contr Expend	200	A31204	100
TOTAL Police	640		280
Control of Animals, Pers Serv	7,800	A35101	7,800
Control of Animals, Contr Expend	1,821	A35104	3,640
TOTAL Control of Animals	9,621		11,440

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Safety Inspection, Contr Expend	75	A36204	
TOTAL Safety Inspection	75		0
TOTAL Public Safety	10,336		11,720
Ambulance, Contr Expend	14,349	A45404	16,849
TOTAL Ambulance	14,349		16,849
TOTAL Health	14,349		16,849
Street Admin, Pers Serv	41,000	A50101	41,250
Street Admin, Contr Expend	2,249	A50104	958
TOTAL Street Admin	43,249		42,208
Garage, Contr Expend	24,041	A51324	17,406
TOTAL Garage	24,041		17,406
TOTAL Transportation	67,290		59,614
Programs For Aging, Contr Expend		A67724	1,500
TOTAL Programs For Aging	0		1,500
TOTAL Economic Assistance And Opportunity	0		1,500
Parks, Pers Serv	638	A71101	418
Parks, Contr Expend	2,625	A71104	2,203
TOTAL Parks	3,263		2,621
Library, Contr Expend	3,000	A74104	3,000
TOTAL Library	3,000		3,000
Historian, Pers Serv	1,000	A75101	1,678
Historian, Contr Expend	300	A75104	101
TOTAL Historian	1,300		1,780
Celebrations, Contr Expend	300	A75504	
TOTAL Celebrations	300		0
TOTAL Culture And Recreation	7,863		7,400
Joint Planning Board, Contr Expend	46	A80254	874
TOTAL Joint Planning Board	46		874
Cemetery, Pers Serv	300	A88101	300
Cemetery, Contr Expend	12,069	A88104	12,144
TOTAL Cemetery	12,369		12,444
TOTAL Home And Community Services	12,415		13,318
State Retirement System	20,979	A90108	19,905
Social Security, Employer Cont	14,461	A90308	14,856
Unemployment Insurance, Empl Bnfts		A90508	126
Hospital & Medical (dental) Ins, Empl Bnft	14,047	A90608	16,385
TOTAL Employee Benefits	49,487		51,272
Debt Interest, Tax Anticipation Notes		A97607	
Debt Interest, Revenue Anticipation Notes		A97707	
TOTAL Debt Interest	0		0
TOTAL Expenditures	404,413		376,600
TOTAL Expenditures	404,413		376,600

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	10,640	A8021	92,224
Restated Fund Balance - Beg of Year	10,640	A8022	92,224
ADD - REVENUES AND OTHER SOURCES	485,997		480,315
DEDUCT - EXPENDITURES AND OTHER USES	404,413		376,600
Fund Balance - End of Year	92,224	A8029	195,938

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	394,998	A1049N	394,998
Est Rev - Real Property Tax Items	4,000	A1099N	4,000
Est Rev - Departmental Income	950	A1299N	950
Est Rev - Use of Money And Property	20	A2499N	20
Est Rev - Licenses And Permits	5,010	A2599N	5,010
Est Rev - Fines And Forfeitures	28,000	A2649N	28,000
Est Rev - Miscellaneous Local Sources	7,500	A2799N	7,500
Est Rev - State Aid	21,664	A3099N	21,664
TOTAL Estimated Revenues	462,142		462,142
Appropriated Fund Balance		A599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues	462,142		462,142

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	230,375	A1999N	229,375
App - Public Safety	13,350	A3999N	10,850
App - Health	16,849	A4999N	16,849
App - Transportation	66,750	A5999N	57,250
App - Economic Assistance And Opportunity	1,750	A6999N	
App - Culture And Recreation	10,900	A7999N	4,800
App - Home And Community Services	13,400	A8999N	12,400
App - Employee Benefits	68,380	A9199N	71,380
App - Debt Service		A9899N	1,950
TOTAL Appropriations	421,754		404,854
Other Budgetary Purposes	4,050	A962N	
App - Interfund Transfer	36,338	A9999N	57,288
TOTAL Other Uses	40,388		57,288
TOTAL Appropriations	462,142		462,142

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash		B200	147
Cash In Time Deposits	695	B201	12,161
TOTAL Cash	695		12,308
Due From Other Funds	567,435	B391	654,475
TOTAL Due From Other Funds	567,435		654,475
TOTAL Assets	568,130		666,783

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		B600	
TOTAL Accounts Payable	0		0
Due To Other Funds	3,402	B630	3,667
TOTAL Due To Other Funds	3,402		3,667
Due To Employees' Retirement System		B637	2,262
TOTAL Due To Other Governments	0		2,262
TOTAL Liabilities	3,402		5,929
Fund Balance			
Not in Spendable Form	564,728	B806	654,475
TOTAL Nonspendable Fund Balance	564,728		654,475
Assigned Unappropriated Fund Balance		B915	6,379
TOTAL Assigned Fund Balance	0		6,379
TOTAL Fund Balance	564,728		660,854
TOTAL Liabilities, Deferred Inflows And Fund Balance	568,130		666,783

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Sales Tax (from County)	81,901	B1120	115,123
TOTAL Non Property Tax Items	81,901		115,123
Zoning Fees	791	B2110	766
Planning Board Fees	420	B2115	535
TOTAL Departmental Income	1,211		1,301
Interest And Earnings	334	B2401	384
TOTAL Use of Money And Property	334		384
Building And Alteration Permits	5,922	B2555	5,771
TOTAL Licenses And Permits	5,922		5,771
Unclassified (specify)	200	B2770	
TOTAL Miscellaneous Local Sources	200		0
St Aid, Other Aid (specify)		B3089	
TOTAL State Aid	0		0
TOTAL Revenues	89,568		122,578
TOTAL Revenues	89,568		122,578

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Traffic Control, Contr Expen		B33104	253
TOTAL Traffic Control	0		253
Safety Inspection, Pers Serv	16,000	B36201	10,038
Safety Inspection, Contr Expend	3,312	B36204	2,614
TOTAL Safety Inspection	19,312		12,651
TOTAL Public Safety	19,312		12,905
Registrar of Vital Statistics, Pers Serv	500	B40201	500
TOTAL Registrar of Vital Statistics	500		500
TOTAL Health	500		500
Zoning, Pers Serv	350	B80101	300
Zoning, Contr Expend	163	B80104	111
TOTAL Zoning	513		411
Planning, Pers Serv	8,166	B80201	7,250
TOTAL Planning	8,166		7,250
Joint Planning Board, Contr Expend	612	B80254	750
TOTAL Joint Planning Board	612		750
Refuse & Garbage, Contr Expend		B81604	990
TOTAL Refuse & Garbage	0		990
TOTAL Home And Community Services	9,292		9,401
State Retirement, Empl Bnfts		B90108	2,262
Social Security , Empl Bnfts	2,035	B90308	1,403
TOTAL Employee Benefits	2,035		3,665
TOTAL Expenditures	31,139		26,470
TOTAL Expenditures	31,139		26,470

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	506,298	B8021	564,727
Restated Fund Balance - Beg of Year	506,298	B8022	564,727
ADD - REVENUES AND OTHER SOURCES	89,568		122,578
DEDUCT - EXPENDITURES AND OTHER USES	31,139		26,470
Fund Balance - End of Year	564,727	B8029	660,836

TOWN OF Parish
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	0	B1049N	
Est Rev - Non Property Tax Items	95,300	B1199N	95,300
Est Rev - Departmental Income	1,500	B1299N	1,500
Est Rev - Licenses And Permits	3,000	B2599N	3,000
TOTAL Estimated Revenues	99,800		99,800
TOTAL Estimated Revenues	99,800		99,800

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	0	B1999N	
App - Public Safety	18,950	B3999N	18,500
App - Health	500	B4999N	500
App - Home And Community Services	10,600	B8999N	9,700
App - Employee Benefits	2,175	B9199N	2,175
TOTAL Appropriations	32,225		30,875
App - Interfund Transfer	67,575	B9999N	68,925
TOTAL Other Uses	67,575		68,925
TOTAL Appropriations	99,800		99,800

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	8,643	DA200	9,301
Cash In Time Deposits	54,261	DA201	93,958
TOTAL Cash	62,904		103,258
Due From Other Funds	242,000	DA391	289,839
TOTAL Due From Other Funds	242,000		289,839
TOTAL Assets	304,904		393,097

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	15,095	DA600	
TOTAL Accounts Payable	15,095		0
Tax Anticipation Notes Payable	50,000	DA620	
Revenue Anticipation Notes Payable	70,000	DA621	75,000
TOTAL Notes Payable	120,000		75,000
Due To Other Funds	421,934	DA630	616,588
TOTAL Due To Other Funds	421,934		616,588
Due To Employees' Retirement System		DA637	14,024
TOTAL Due To Other Governments	0		14,024
TOTAL Liabilities	557,029		705,612
Fund Balance			
Not in Spendable Form		DA806	289,839
TOTAL Nonspendable Fund Balance	0		289,839
Assigned Appropriated Fund Balance		DA914	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-252,125	DA917	-602,353
TOTAL Unassigned Fund Balance	-252,125		-602,353
TOTAL Fund Balance	-252,125		-312,515
TOTAL Liabilities, Deferred Inflows And Fund Balance	304,904		393,097

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	170,498	DA1001	215,141
TOTAL Real Property Taxes	170,498		215,141
Snow Removal Services-Other Govts	112,787	DA2302	54,214
TOTAL Intergovernmental Charges	112,787		54,214
Interest And Earnings	41	DA2401	378
TOTAL Use of Money And Property	41		378
Sales of Scrap & Excess Materials		DA2650	126
Sales of Equipment		DA2665	29,200
TOTAL Sale of Property And Compensation For Loss	0		29,326
Unclassified (specify)	3,156	DA2770	893
TOTAL Miscellaneous Local Sources	3,156		893
St Aid, Consolidated Highway Aid	63,068	DA3501	65,212
TOTAL State Aid	63,068		65,212
TOTAL Revenues	349,550		365,164
TOTAL Revenues	349,550		365,164

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Perm Improve Highway, Contr Expend		DA51124	20,411
TOTAL Perm Improve Highway	0		20,411
Machinery, Pers Serv	6,321	DA51301	12,265
Machinery, Equip & Cap Outlay	111,128	DA51302	119,476
TOTAL Machinery	117,449		131,741
Snow Removal, Pers Serv	122,892	DA51421	121,548
Snow Removal, Equip & Cap Outlay	3,831	DA51422	3,918
Snow Removal, Contr Expend	58,060	DA51424	46,840
TOTAL Snow Removal	184,784		172,306
Services Other Govts, Pers Serv		DA51481	
TOTAL Services Other Govts	0		0
TOTAL Transportation	302,233		324,457
State Retirement, Empl Bnfts	15,095	DA90108	14,024
Social Security , Empl Bnfts	9,186	DA90308	9,146
Unemployment Insurance, Empl Bnfts		DA90508	48
Hospital & Medical (dental) Ins, Empl Bnft	59,725	DA90608	76,911
TOTAL Employee Benefits	84,006		100,129
Debt Interest, Tax Anticipation Notes	294	DA97607	401
Debt Interest, Revenue Anticipation Notes	661	DA97707	1,602
TOTAL Debt Interest	955		2,002
TOTAL Expenditures	387,194		426,588
TOTAL Expenditures	387,194		426,588

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-214,481	DA8021	-252,125
Prior Period Adj -Increase In Fund Balance		DA8012	1,035
Restated Fund Balance - Beg of Year	-214,481	DA8022	-251,091
ADD - REVENUES AND OTHER SOURCES	349,550		365,164
DEDUCT - EXPENDITURES AND OTHER USES	387,194		426,588
Fund Balance - End of Year	-252,125	DA8029	-312,515

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	215,141	DA1049N	215,141
Est Rev - Intergovernmental Charges	100,000	DA2399N	100,000
Est Rev - Use of Money And Property	50	DA2499N	50
Est Rev - State Aid	104,000	DA3099N	104,000
TOTAL Estimated Revenues	419,191		419,191
Obligations Authorized	74,367	DA530N	39,719
Appropriated Fund Balance	0	DA599N	
TOTAL Estimated Other Sources	74,367		39,719
TOTAL Estimated Revenues	493,558		458,910

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	388,133	DA5999N	367,560
App - Employee Benefits	105,425	DA9199N	91,350
TOTAL Appropriations	493,558		458,910
TOTAL Appropriations	493,558		458,910

TOWN OF Parish
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash		DB200	-573
Cash In Time Deposits		DB201	
TOTAL Cash	0		-573
Due From Other Funds	1,147	DB391	1,147
TOTAL Due From Other Funds	1,147		1,147
TOTAL Assets	1,147		574

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	15,095	DB600	
TOTAL Accounts Payable	15,095		0
Tax Anticipation Notes Payable	50,000	DB620	
Revenue Anticipation Notes Payable	70,000	DB621	75,000
TOTAL Notes Payable	120,000		75,000
Due To Other Funds	433,939	DB630	522,129
TOTAL Due To Other Funds	433,939		522,129
Due To Employees' Retirement System		DB637	9,048
TOTAL Due To Other Governments	0		9,048
TOTAL Liabilities	569,033		606,176
Fund Balance			
Not in Spendable Form		DB806	1,147
TOTAL Nonspendable Fund Balance	0		1,147
Unassigned Fund Balance	-567,887	DB917	-606,749
TOTAL Unassigned Fund Balance	-567,887		-606,749
TOTAL Fund Balance	-567,887		-605,602
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,147		574

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	56,029	DB1001	100,572
TOTAL Real Property Taxes	56,029		100,572
Refunds of Prior Year's Expenditures		DB2701	293
TOTAL Miscellaneous Local Sources	0		293
St Aid, Consolidated Highway Aid	63,068	DB3501	65,212
TOTAL State Aid	63,068		65,212
TOTAL Revenues	119,097		166,077
TOTAL Revenues	119,097		166,077

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Maint of Streets, Pers Serv	90,827	DB51101	79,004
Maint of Streets, Equip & Cap Outlay	610	DB51102	
Maint of Streets, Contr Expend	115	DB51104	1,832
TOTAL Maint of Streets	91,551		80,836
Perm Improve Highway, Equip & Cap Outlay	36,295	DB51122	69,512
Perm Improve Highway, Contr Expend		DB51124	90
TOTAL Perm Improve Highway	36,295		69,602
TOTAL Transportation	127,846		150,438
State Retirement, Empl Bnfts	15,095	DB90108	9,048
Social Security, Empl Bnfts	6,166	DB90308	5,910
Hospital & Medical (dental) Ins, Empl Bnft	63,954	DB90608	37,349
TOTAL Employee Benefits	85,214		52,307
Debt Interest, Revenue Anticipation Notes	661	DB97707	1,602
Other Debt, Interest	294	DB97897	401
TOTAL Debt Interest	955		2,002
TOTAL Expenditures	214,015		204,747
TOTAL Expenditures	214,015		204,747

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-472,968	DB8021	-567,887
Prior Period Adj -Increase In Fund Balance		DB8012	955
Restated Fund Balance - Beg of Year	-472,968	DB8022	-566,932
ADD - REVENUES AND OTHER SOURCES	119,097		166,077
DEDUCT - EXPENDITURES AND OTHER USES	214,015		204,747
Fund Balance - End of Year	-567,887	DB8029	-605,602

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Tax Items	100,572	DB1099N	141,931
Est Rev - State Aid	59,000	DB3099N	59,000
TOTAL Estimated Revenues	159,572		200,931
Obligations Authorized	130,263	DB530N	87,494
Appropriated Fund Balance	0	DB599N	0
TOTAL Estimated Other Sources	130,263		87,494
TOTAL Estimated Revenues	289,835		288,425

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	193,785	DB5999N	204,850
App - Employee Benefits	96,050	DB9199N	83,575
TOTAL Appropriations	289,835		288,425
TOTAL Appropriations	289,835		288,425

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
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TOWN OF Parish
 Annual Update Document
 For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	190,000	SF1001	190,000
TOTAL Real Property Taxes	190,000		190,000
TOTAL Revenues	190,000		190,000
TOTAL Revenues	190,000		190,000

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Fire Protection, Contr Expend	190,000	SF34104	190,000
TOTAL Fire Protection	190,000		190,000
TOTAL Public Safety	190,000		190,000
TOTAL Expenditures	190,000		190,000
TOTAL Expenditures	190,000		190,000

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	190,000		190,000
DEDUCT - EXPENDITURES AND OTHER USES	190,000		190,000
Fund Balance - End of Year		SF8029	

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	34,003	TA200	39,938
TOTAL Cash	34,003		39,938
TOTAL Assets	34,003		39,938

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Other Funds (specify)	34,003	TA85	39,938
TOTAL Agency Liabilities	34,003		39,938
TOTAL Liabilities	34,003		39,938
TOTAL Liabilities, Deferred Inflows And Fund Balance	34,003		39,938

TOWN OF Parish
 Statement of Indebtedness
 For the Fiscal Year Ending 2016

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
2015	RAN E	Cash Flow			10/02/2015	04/01/2016	1.89%		\$140,000	\$140,000	\$140,000	\$0	\$0		\$0
2016	RAN E	Cash Flow			11/10/2016	04/03/2017	2.35%		\$150,000	\$0			\$0		\$150,000
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$150,000	\$140,000	\$140,000	\$0	\$0	\$0	\$150,000
2015	TAN E	Cash Flow			12/23/2015	03/23/2016	3.30%		\$100,000	\$100,000	\$100,000	\$0	\$0		\$0
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$150,000	\$240,000	\$240,000	\$0	\$0	\$0	\$150,000

TOWN OF Parish
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	_____
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
Total		\$0.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	_____
Collateralized with securities held in possession of municipality or its agent	9Z2014A	_____
Total		\$0.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Parish
Bank Reconciliation
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0529	\$10,692	\$29,941	\$696	\$39,938
*****-0701	\$28,392	\$670	\$10,388	\$18,674
*****-2541	\$7,324	\$2,075	\$671	\$8,728
*****-2587	\$24,556	\$500	\$12,395	\$12,661
*****-2588	\$114,357	\$0	\$20,400	\$93,958
	Total Adjusted Bank Balance			\$173,958
	Petty Cash			\$.00
	Adjustments			\$.00
	Total Cash			\$173,958
	Total Cash Balance All Funds			\$173,958
	* Must be equal			

TOWN OF Parish
Employee and Retiree Benefits
For the Fiscal Year Ending 2016

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$45,238.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$31,315.11			
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$174.18			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$130,645.12			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$207,372.41			
Computed Total From Financial Section (comparative purposes only)		\$207,372.41			

TOWN OF Parish
 Energy Costs and Consumption
 For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$24,312		gallons	
Diesel Fuel			gallons	
Fuel Oil	\$4,429		gallons	
Natural Gas			cubic feet	
Electricity	\$2,969		kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Parish
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2016

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Stephen J Stelmashuck, hereby certify that I am the Chief Fiscal Officer of the Supervisor of Town of Parish, and that the information provided in the annual financial report of the Supervisor of Town of Parish, for the fiscal year ended 12/31/2016, 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 Supervisor of Town of Parish, and adopted by me as my signature for use in conjunction with the filing of the Supervisor of Town of Parish's annual financial report, I am evidencing my express intent to authenticate my certification of the Supervisor of Town of Parish's annual financial report for the fiscal year ended 12/31/2016 and filed by means of electronic data transmission.

Dan Burns
Name of Report Preparer if different than Chief Fiscal Officer

(315) 625-4512
Telephone Number

04/10/2016
Date of Certification

Town of Parish
Name

Supervisor
Title

2938 East Main St Parish NY 13131
Official Address

(315) 625-4512
Official Telephone Number

TOWN OF Parish
Financial Comments
For the Fiscal Year Ending 2016

(A) GENERAL

Account Code Comment

Account Code A97707 Moved to the DA and DB
Account Code A97607 Moved to DA and DB
Account Code A391 Due from DA/DB fund for RAN and TAN interest payments
Account Code A637 State Retirement Bill paid on FEB 2017
Account Code A9999N Moved from 599N
Account Code A599N Moved to A9999N
Account Code A806 According to Dan the due from are going to take quite a while to repay.
Account Code A90108 2016 Retirement Bill paid on Feb 2017
Account Code A917 Moved to 806

(B) GENERAL TOWN-OUTSIDE VG

Account Code Comment

Account Code B3089 According to Dan moved to B3310.4
Account Code B915 Moved from B806
Account Code B806 Moved to B915
Account Code B90108 2016 Retirement Bill paid on Feb 2017
Account Code B33104 Moved from B3089
Account Code B637 State Retirement 2016 Bill paid on Feb 2017

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

Account Code DA917 Moved to DA806
Account Code DA806 According to Dan the due from are going to take a quite a while to repay.
Account Code DA277C Moved to DA2650 and DA2665
Account Code DA266E sale of truck
Account Code DA265C Scrap sold
Account Code DA514E Netted with DA51481
Account Code DA514E Netted with DA51424
Account Code DA801E Per Dan TAN and RAN payment recorded in error in 2015
Account Code DA630 Due to the A fund for RAN and TAN interest payments
Account Code DA977C Moved from the A fund
Account Code DA976C Moved from a fund
Account Code DA391 RAN being split between DA and DB Fund
Account Code DA621 RNA split between DA and DB fund
Account Code DA637 2016 State Retirement bill paid on Feb 2017
Account Code DA901C 2016 Retirement Bill paid on Feb 2017

(DB) HIGHWAY-PART-TOWN

Account Code Comment

Account Code DB806 According to Dan the do from are going to take a while to repay
Account Code DB621 RAN Split Between DA and DB Fund
Account Code DB901C 2016 Retirement Bill paid on Feb 2017
Account Code DB801E Per Dan, RAN and TAN interest that was paid in 2016 but recorded 2015
Account Code DB630 Due to the A fund for RAN and TAN interest payments and RAN being split between DA and DB Fund
Account Code DB530E Moved from DB599N
Account Code DB637 2016 State Retirement Bill paid on Feb 2017
Account Code DB978E RAN interest payment moved from A fund
Account Code DB917 Moved to 806
Account Code DB599E Moved to DB530N
Account Code DB977C Moved from the A Fund