

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 12/31/2017

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (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 2016 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 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	18,527	A200	39,724
Cash In Time Deposits		A201	0
Petty Cash	500	A210	500
TOTAL Cash	19,027		40,224
Taxes Receivable, Current	709	A250	709
TOTAL Taxes Receivable (net)	709		709
Due From State And Federal Government		A410	0
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	494,123	A391	672,901
TOTAL Due From Other Funds	494,123		672,901
TOTAL Assets and Deferred Outflows of Resources	513,859		713,834

TOWN OF Parish
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For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	816	A600	816
TOTAL Accounts Payable	816		816
Accrued Liabilities		A601	0
TOTAL Accrued Liabilities	0		0
Tax Anticipation Notes Payable		A620	0
Revenue Anticipation Notes Payable		A621	0
TOTAL Notes Payable	0		0
Due To Other Funds	297,200	A630	425,439
TOTAL Due To Other Funds	297,200		425,439
Due To Other Governments		A631	0
Due To Employees' Retirement System	19,905	A637	
TOTAL Due To Other Governments	19,905		0
TOTAL Liabilities	317,920		426,255
Fund Balance			
Not in Spendable Form	494,123	A806	
TOTAL Nonspendable Fund Balance	494,123		0
Unassigned Fund Balance	-298,184	A917	287,579
TOTAL Unassigned Fund Balance	-298,184		287,579
TOTAL Fund Balance	195,938		287,579
TOTAL Liabilities, Deferred Inflows And Fund Balance	513,859		713,834

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	397,210	A1001	393,335
TOTAL Real Property Taxes	397,210		393,335
Other Payments In Lieu of Taxes	1,792	A1081	1,768
Interest & Penalties On Real Prop Taxes		A1090	0
TOTAL Real Property Tax Items	1,792		1,768
Non Prop Tax Dist By County		A1120	0
TOTAL Non Property Tax Items	0		0
Clerk Fees	1,101	A1255	751
Safety Inspection Fees		A1560	0
Other Public Safety Departmental Income		A1589	0
Vital Statistics Fees	44	A1603	44
Other Economic Assistance & Opportunity		A1989	0
Contributions, Private Agencies-Youth		A2070	0
Other Culture & Recreation Income		A2089	0
Zoning Fees		A2110	0
Planning Board Fees		A2115	0
Other Home & Community Services Income		A2189	0
TOTAL Departmental Income	1,145		795
General Services, Inter Government		A2210	0
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	7	A2401	396
TOTAL Use of Money And Property	7		396
Games of Chance	10	A2530	10
Dog Licenses	4,457	A2544	3,693
Building And Alteration Permits		A2555	0
TOTAL Licenses And Permits	4,467		3,703
Fines And Forfeited Bail	32,058	A2610	29,642
Fines & Pen-Dog Cases	60	A2611	20
TOTAL Fines And Forfeitures	32,118		29,662
Refunds of Prior Year's Expenditures		A2701	0
Unclassified (specify)	6,114	A2770	7,477
TOTAL Miscellaneous Local Sources	6,114		7,477
Interfund Revenues		A2801	0
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing	11,364	A3001	11,364
St Aid, Mortgage Tax	25,744	A3005	23,296
St Aid, Real Property Tax Administration		A3040	0
St Aid - Other (specify)		A3089	0
St Aid, Youth Programs	355	A3820	240
St Aid-Other Cul & Rec St Aid		A3889	0
TOTAL State Aid	37,463		34,900
TOTAL Revenues	480,315		472,035
TOTAL Detail Revenues And Other Sources	480,315		472,035

TOWN OF Parish
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	16,000	A10101	16,000
Legislative Board, Contr Expend	1,079	A10104	1,667
TOTAL Legislative Board	17,079		17,667
Municipal Court, Pers Serv	28,726	A11101	27,685
Municipal Court, Contr Expend	6,651	A11104	10,953
TOTAL Municipal Court	35,377		38,638
Supervisor,pers Serv	30,375	A12201	30,627
Supervisor,equip & Cap Outlay		A12202	0
Supervisor,contr Expend	10,811	A12204	10,226
TOTAL Supervisor	41,186		40,853
Tax Collection,pers Serv	4,417	A13301	4,333
Tax Collection,equip & Cap Outlay		A13302	0
Tax Collection,contr Expend	3,667	A13304	3,015
TOTAL Tax Collection	8,084		7,348
Budget, Pers Serv		A13401	0
Budget, Contr Expend		A13404	0
TOTAL Budget	0		0
Assessment, Pers Serv	20,700	A13551	20,430
Assessment, Contr Expend	3,500	A13554	2,348
TOTAL Assessment	24,200		22,778
Fiscal Agents Fees, Contr Expend	3,271	A13804	215
TOTAL Fiscal Agents Fees	3,271		215
Clerk,pers Serv	23,507	A14101	21,862
Clerk,equip & Cap Outlay	2,615	A14102	2,322
Clerk,contr Expend	2,592	A14104	3,660
TOTAL Clerk	28,714		27,845
Law, Pers Serv	11,500	A14201	11,500
Law, Contr Expend		A14204	0
TOTAL Law	11,500		11,500
Engineer, Contr Expend	3,590	A14404	9,153
TOTAL Engineer	3,590		9,153
Elections, Contr Expend		A14504	0
TOTAL Elections	0		0
Records Mgmt, PerS. SerV.	2,000	A14601	2,000
Records Mgmt, Contr Expend		A14604	0
TOTAL Records Mgmt	2,000		2,000
Buildings, Contr Expend	11,323	A16204	10,152
TOTAL Buildings	11,323		10,152
Central Print & Mail,contr Expend		A16704	123
TOTAL Central Print & Mail	0		123
Benefits And Awards	1,710	A17204	0
TOTAL Benefits And Awards	1,710		0
Unallocated Insurance, Contr Expend	24,793	A19104	25,724
TOTAL Unallocated Insurance	24,793		25,724

TOWN OF Parish
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Municipal Assn Dues, Contr Expend	2,100	A19204	1,400
TOTAL Municipal Assn Dues	2,100		1,400
Pur of Land/right of Way, Contr Expend		A19404	0
TOTAL Pur of Land/right of Way	0		0
Other General Government, Pers Serv		A19891	0
TOTAL Other General Government	0		0
TOTAL General Government Support	214,927		215,397
Police, Pers Serv	180	A31201	720
Police, Equip & Cap Outlay		A31202	0
Police, Contr Expend	100	A31204	300
TOTAL Police	280		1,020
Fire, Pers Serv		A34101	0
TOTAL Fire	0		0
Control of Animals, Pers Serv	7,800	A35101	7,800
Control of Animals, Contr Expend	3,640	A35104	800
TOTAL Control of Animals	11,440		8,600
Safety Inspection, Pers Serv		A36201	0
Safety Inspection, Contr Expend		A36204	0
TOTAL Safety Inspection	0		0
TOTAL Public Safety	11,720		9,620
Registrar of Vital Statistics, Pers Serv		A40201	0
TOTAL Registrar of Vital Statistics	0		0
Ambulance, Contr Expend	16,849	A45404	17,186
TOTAL Ambulance	16,849		17,186
TOTAL Health	16,849		17,186
Street Admin, Pers Serv	41,250	A50101	41,250
Street Admin, Contr Expend	958	A50104	809
TOTAL Street Admin	42,208		42,059
Garage, Contr Expend	17,406	A51324	28,783
TOTAL Garage	17,406		28,783
TOTAL Transportation	59,614		70,843
Veterans Service, Contr Expend		A65104	0
TOTAL Veterans Service	0		0
Programs For Aging, Contr Expend	1,500	A67724	1,500
TOTAL Programs For Aging	1,500		1,500
TOTAL Economic Assistance And Opportunity	1,500		1,500
Recreation Admini, Pers Serv		A70201	0
Recreation Admini, Contr Expend		A70204	0
TOTAL Recreation Admini	0		0
Parks, Pers Serv	418	A71101	0
Parks, Equip & Cap Outlay		A71102	0
Parks, Contr Expend	2,203	A71104	2,658
TOTAL Parks	2,621		2,658
Youth Prog, Pers Serv		A73101	0

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Youth Prog, Contr Expend		A73104	0
TOTAL Youth Prog	0		0
Library, Contr Expend	3,000	A74104	0
TOTAL Library	3,000		0
Historian, Pers Serv	1,678	A75101	1,765
Historian, Contr Expend	101	A75104	74
TOTAL Historian	1,780		1,839
Celebrations, Contr Expend		A75504	350
TOTAL Celebrations	0		350
TOTAL Culture And Recreation	7,400		4,848
Zoning, Pers Serv		A80101	0
Zoning, Contr Expend		A80104	0
TOTAL Zoning	0		0
Joint Planning Board, Contr Expend	874	A80254	594
TOTAL Joint Planning Board	874		594
Joint Survey Committee, Contr Expend		A80354	600
TOTAL Joint Survey Committee	0		600
Sewage Treat Disp, Contr Expend		A81304	0
TOTAL Sewage Treat Disp	0		0
Cemetery, Pers Serv	300	A88101	300
Cemetery, Contr Expend	12,144	A88104	12,377
TOTAL Cemetery	12,444		12,677
TOTAL Home And Community Services	13,318		13,870
State Retirement System	19,905	A90108	20,090
Social Security, Employer Cont	14,856	A90308	15,672
Unemployment Insurance, Empl Bnfts	126	A90508	206
Hospital & Medical (dental) Ins, Empl Bnft	16,385	A90608	25,889
TOTAL Employee Benefits	51,272		61,857
Debt Interest, Tax Anticipation Notes		A97607	1,174
Debt Interest, Revenue Anticipation Notes		A97707	
TOTAL Debt Interest	0		1,174
TOTAL Expenditures	376,600		396,294
Transfers, Other Funds		A99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	376,600		396,294

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	92,224	A8021	195,938
Prior Period Adj -Increase In Fund Balance		A8012	19,905
Prior Period Adj -Decrease In Fund Balance		A8015	4,005
Restated Fund Balance - Beg of Year	92,224	A8022	211,838
ADD - REVENUES AND OTHER SOURCES	480,315		472,035
DEDUCT - EXPENDITURES AND OTHER USES	376,600		396,294
Fund Balance - End of Year	195,938	A8029	287,593

TOWN OF Parish
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
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	0	A599N	-37,529
TOTAL Estimated Other Sources	0		-37,529
TOTAL Estimated Revenues And Other Sources	462,142		424,613

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	229,375	A1999N	239,875
App - Public Safety	10,850	A3999N	10,850
App - Health	16,849	A4999N	17,358
App - Transportation	57,250	A5999N	63,250
App - Culture And Recreation	4,800	A7999N	4,800
App - Home And Community Services	12,400	A8999N	12,400
App - Employee Benefits	71,380	A9199N	74,130
App - Debt Service	1,950	A9899N	1,950
TOTAL Appropriations	404,854		424,613
App - Interfund Transfer	57,288	A9999N	
TOTAL Other Uses	57,288		0
TOTAL Appropriations And Other Uses	462,142		424,613

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	147	B200	-2,767
Cash In Time Deposits	12,161	B201	2,014
TOTAL Cash	12,308		-754
Due From Other Funds	654,475	B391	734,235
TOTAL Due From Other Funds	654,475		734,235
TOTAL Assets and Deferred Outflows of Resources	666,783		733,481

TOWN OF Parish
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		B600	0
TOTAL Accounts Payable	0		0
Due To Other Funds	3,667	B630	3,667
TOTAL Due To Other Funds	3,667		3,667
Due To Employees' Retirement System	2,262	B637	
TOTAL Due To Other Governments	2,262		0
TOTAL Liabilities	5,929		3,667
Fund Balance			
Not in Spendable Form	654,475	B806	
TOTAL Nonspendable Fund Balance	654,475		0
Assigned Unappropriated Fund Balance	6,379	B915	729,814
TOTAL Assigned Fund Balance	6,379		729,814
TOTAL Fund Balance	660,854		729,814
TOTAL Liabilities, Deferred Inflows And Fund Balance	666,783		733,481

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

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes		B1001	0
TOTAL Real Property Taxes	0		0
Sales Tax (from County)	115,123	B1120	91,874
TOTAL Non Property Tax Items	115,123		91,874
Safety Inspection Fees		B1560	0
Zoning Fees	766	B2110	891
Planning Board Fees	535	B2115	470
Other Home & Community Services Income		B2189	0
TOTAL Departmental Income	1,301		1,361
Interest And Earnings	384	B2401	345
TOTAL Use of Money And Property	384		345
Building And Alteration Permits	5,771	B2555	5,161
TOTAL Licenses And Permits	5,771		5,161
Refunds of Prior Year's Expenditures		B2701	0
TOTAL Miscellaneous Local Sources	0		0
St Aid, Other Aid (specify)		B3089	
TOTAL State Aid	0		0
TOTAL Revenues	122,578		98,741
Interfund Transfers		B5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	122,578		98,741

TOWN OF Parish
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Traffic Control, Contr Expen	253	B33104	
TOTAL Traffic Control	253		0
Fire, Contr Expend		B34104	0
TOTAL Fire	0		0
Safety Inspection, Pers Serv	10,038	B36201	16,000
Safety Inspection, Contr Expend	2,614	B36204	1,886
TOTAL Safety Inspection	12,651		17,886
TOTAL Public Safety	12,905		17,886
Registrar of Vital Statistics, Pers Serv	500	B40201	500
Registrar of Vital Stat Contr Expend		B40204	0
TOTAL Registrar of Vital Stat Contr Expend	500		500
TOTAL Health	500		500
Zoning, Pers Serv	300	B80101	925
Zoning, Contr Expend	111	B80104	169
TOTAL Zoning	411		1,094
Planning, Pers Serv	7,250	B80201	7,178
Planning, Contr Expend		B80204	0
TOTAL Planning	7,250		7,178
Joint Planning Board, Contr Expend	750	B80254	917
TOTAL Joint Planning Board	750		917
Refuse & Garbage, Contr Expend	990	B81604	454
TOTAL Refuse & Garbage	990		454
TOTAL Home And Community Services	9,401		9,642
State Retirement, Empl Bnfts	2,262	B90108	2,262
Social Security , Empl Bnfts	1,403	B90308	1,753
TOTAL Employee Benefits	3,665		4,015
TOTAL Expenditures	26,470		32,043
Transfers, Other Funds		B99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	26,470		32,043

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	564,727	B8021	660,836
Prior Period Adj -Increase In Fund Balance		B8012	-235
Prior Period Adj -Decrease In Fund Balance		B8015	-2,515
Restated Fund Balance - Beg of Year	564,727	B8022	663,116
ADD - REVENUES AND OTHER SOURCES	122,578		98,741
DEDUCT - EXPENDITURES AND OTHER USES	26,470		32,043
Fund Balance - End of Year	660,836	B8029	729,813

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Non Property Tax Items	95,300	B1199N	95,000
Est Rev - Departmental Income	1,500	B1299N	1,500
Est Rev - Use of Money And Property		B2499N	300
Est Rev - Licenses And Permits	3,000	B2599N	3,000
TOTAL Estimated Revenues	99,800		99,800
TOTAL Estimated Revenues And Other Sources	99,800		99,800

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Public Safety	18,500	B3999N	18,950
App - Health	500	B4999N	500
App - Home And Community Services	9,700	B8999N	10,600
App - Employee Benefits	2,175	B9199N	2,175
TOTAL Appropriations	30,875		32,225
App - Interfund Transfer	68,925	B9999N	67,575
TOTAL Other Uses	68,925		67,575
TOTAL Appropriations And Other Uses	99,800		99,800

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	9,301	DA200	-5,037
Cash In Time Deposits	93,958	DA201	0
TOTAL Cash	103,258		-5,037
Due From Other Funds	289,839	DA391	525,735
TOTAL Due From Other Funds	289,839		525,735
TOTAL Assets and Deferred Outflows of Resources	393,097		520,699

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		DA600	0
TOTAL Accounts Payable	0		0
Tax Anticipation Notes Payable		DA620	
Revenue Anticipation Notes Payable	75,000	DA621	215,000
TOTAL Notes Payable	75,000		215,000
Due To Other Funds	616,588	DA630	759,104
TOTAL Due To Other Funds	616,588		759,104
Due To Employees' Retirement System	14,024	DA637	
TOTAL Due To Other Governments	14,024		0
TOTAL Liabilities	705,612		974,104
Fund Balance			
Not in Spendable Form	289,839	DA806	
TOTAL Nonspendable Fund Balance	289,839		0
Unassigned Fund Balance	-602,353	DA917	-453,405
TOTAL Unassigned Fund Balance	-602,353		-453,405
TOTAL Fund Balance	-312,515		-453,405
TOTAL Liabilities, Deferred Inflows And Fund Balance	393,097		520,699

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	215,141	DA1001	215,141
TOTAL Real Property Taxes	215,141		215,141
Transportation Services, Other Govts		DA2300	134,390
Snow Removal Services-Other Govts	54,214	DA2302	
TOTAL Intergovernmental Charges	54,214		134,390
Interest And Earnings	378	DA2401	112
TOTAL Use of Money And Property	378		112
Sales of Scrap & Excess Materials	126	DA2650	
Sales of Equipment	29,200	DA2665	
TOTAL Sale of Property And Compensation For Loss	29,326		0
Refunds of Prior Year's Expenditures		DA2701	0
Unclassified (specify)	893	DA2770	10,579
TOTAL Miscellaneous Local Sources	893		10,579
St Aid, Consolidated Highway Aid	65,212	DA3501	90,633
TOTAL State Aid	65,212		90,633
TOTAL Revenues	365,164		450,855
Interfund Transfers		DA5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	365,164		450,855

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Perm Improve Highway, Contr Expend	20,411	DA51124	71,424
TOTAL Perm Improve Highway	20,411		71,424
Maint of Bridges, Contr Expend		DA51204	0
TOTAL Maint of Bridges	0		0
Machinery, Pers Serv	12,265	DA51301	29,989
Machinery, Equip & Cap Outlay	119,476	DA51302	149,483
TOTAL Machinery	131,741		179,472
Snow Removal, Pers Serv	121,548	DA51421	163,916
Snow Removal, Equip & Cap Outlay	3,918	DA51422	0
Snow Removal, Contr Expend	46,840	DA51424	88,763
TOTAL Snow Removal	172,306		252,679
Services Other Govts, Pers Serv		DA51481	0
Services Other Govts, Contr Expend		DA51484	0
TOTAL Services Other Govts	0		0
TOTAL Transportation	324,457		503,575
State Retirement, Empl Bnfts	14,024	DA90108	23,071
Social Security , Empl Bnfts	9,146	DA90308	11,383
Unemployment Insurance, Empl Bnfts	48	DA90508	246
Hospital & Medical (dental) Ins, Empl Bnft	76,911	DA90608	63,078
TOTAL Employee Benefits	100,129		97,778
Debt Interest, Tax Anticipation Notes	401	DA97607	
Debt Interest, Revenue Anticipation Notes	1,602	DA97707	
TOTAL Debt Interest	2,002		0
TOTAL Expenditures	426,588		601,353
TOTAL Detail Expenditures And Other Uses	426,588		601,353

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-252,125	DA8021	-312,515
Prior Period Adj -Increase In Fund Balance	1,035	DA8012	9,606
Prior Period Adj -Decrease In Fund Balance		DA8015	
Restated Fund Balance - Beg of Year	-251,091	DA8022	-302,909
ADD - REVENUES AND OTHER SOURCES	365,164		450,855
DEDUCT - EXPENDITURES AND OTHER USES	426,588		601,353
Fund Balance - End of Year	-312,515	DA8029	-453,407

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
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	112,000
TOTAL Estimated Revenues	419,191		427,191
Obligations Authorized	39,719	DA530N	41,469
TOTAL Estimated Other Sources	39,719		41,469
TOTAL Estimated Revenues And Other Sources	458,910		468,660

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	367,560	DA5999N	370,060
App - Employee Benefits	91,350	DA9199N	98,600
TOTAL Appropriations	458,910		468,660
TOTAL Appropriations And Other Uses	458,910		468,660

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	-573	DB200	-765
Cash In Time Deposits		DB201	95,171
TOTAL Cash	-573		94,405
Due From Other Funds	1,147	DB391	42,782
TOTAL Due From Other Funds	1,147		42,782
TOTAL Assets and Deferred Outflows of Resources	574		137,188

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		DB600	0
TOTAL Accounts Payable	0		0
Revenue Anticipation Notes Payable	75,000	DB621	
TOTAL Notes Payable	75,000		0
Due To Other Funds	522,129	DB630	787,443
TOTAL Due To Other Funds	522,129		787,443
Due To Employees' Retirement System	9,048	DB637	
TOTAL Due To Other Governments	9,048		0
TOTAL Liabilities	606,176		787,443
Fund Balance			
Not in Spendable Form	1,147	DB806	
TOTAL Nonspendable Fund Balance	1,147		0
Unassigned Fund Balance	-606,749	DB917	-650,255
TOTAL Unassigned Fund Balance	-606,749		-650,255
TOTAL Fund Balance	-605,602		-650,255
TOTAL Liabilities, Deferred Inflows And Fund Balance	574		137,188

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	100,572	DB1001	141,931
TOTAL Real Property Taxes	100,572		141,931
Sales Tax (from County)		DB1120	0
TOTAL Non Property Tax Items	0		0
Interest And Earnings		DB2401	158
TOTAL Use of Money And Property	0		158
Refunds of Prior Year's Expenditures	293	DB2701	
Unclassified (specify)		DB2770	0
TOTAL Miscellaneous Local Sources	293		0
St Aid, Consolidated Highway Aid	65,212	DB3501	90,633
TOTAL State Aid	65,212		90,633
TOTAL Revenues	166,077		232,722
Interfund Transfers		DB5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	166,077		232,722

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Maint of Streets, Pers Serv	79,004	DB51101	113,232
Maint of Streets, Equip & Cap Outlay		DB51102	0
Maint of Streets, Contr Expend	1,832	DB51104	2,142
TOTAL Maint of Streets	80,836		115,374
Perm Improve Highway, Equip & Cap Outlay	69,512	DB51122	103,145
Perm Improve Highway, Contr Expend	90	DB51124	90
TOTAL Perm Improve Highway	69,602		103,235
TOTAL Transportation	150,438		218,609
State Retirement, Empl Bnfts	9,048	DB90108	0
Social Security, Empl Bnfts	5,910	DB90308	7,956
Hospital & Medical (dental) Ins, Empl Bnft	37,349	DB90608	61,860
TOTAL Employee Benefits	52,307		69,816
Debt Interest, Revenue Anticipation Notes	1,602	DB97707	
Other Debt, Interest	401	DB97897	
TOTAL Debt Interest	2,002		0
TOTAL Expenditures	204,747		288,425
TOTAL Detail Expenditures And Other Uses	204,747		288,425

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-567,887	DB8021	-605,602
Prior Period Adj -Increase In Fund Balance	955	DB8012	11,051
Restated Fund Balance - Beg of Year	-566,932	DB8022	-594,551
ADD - REVENUES AND OTHER SOURCES	166,077		232,722
DEDUCT - EXPENDITURES AND OTHER USES	204,747		288,425
Fund Balance - End of Year	-605,602	DB8029	-650,252

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Tax Items	141,931	DB1099N	169,365
Est Rev - State Aid	59,000	DB3099N	66,000
TOTAL Estimated Revenues	200,931		235,365
Obligations Authorized	87,494	DB530N	63,635
Appropriated Fund Balance	0	DB599N	
TOTAL Estimated Other Sources	87,494		63,635
TOTAL Estimated Revenues And Other Sources	288,425		299,000

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	204,850	DB5999N	196,450
App - Employee Benefits	83,575	DB9199N	102,550
TOTAL Appropriations	288,425		299,000
TOTAL Appropriations And Other Uses	288,425		299,000

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	190,000	SF1001	190,000
TOTAL Real Property Taxes	190,000		190,000
TOTAL Revenues	190,000		190,000
TOTAL Detail Revenues And Other Sources	190,000		190,000

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
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 Detail Expenditures And Other Uses	190,000		190,000

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
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 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	39,938	TA200	49,422
TOTAL Cash	39,938		49,422
TOTAL Assets and Deferred Outflows of Resources	39,938		49,422

TOWN OF Parish
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Other Funds (specify)	39,938	TA85	49,422
TOTAL Agency Liabilities	39,938		49,422
TOTAL Liabilities	39,938		49,422
TOTAL Liabilities, Deferred Inflows And Fund Balance	39,938		49,422

TOWN OF Parish
Statement of Indebtedness
For the Fiscal Year Ending 2017

9/21/2018

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
2016	RAN E	Cash Flow			11/10/2016	04/03/2017	2.35%		\$150,000	\$150,000	\$150,000	\$0	\$0		\$0
2017	RAN E	cash flow			09/29/2017	03/29/2018	3.25%		\$215,000	\$0			\$0		\$215,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$215,000	\$150,000	\$150,000	\$0	\$0	\$0	\$215,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$215,000	\$150,000	\$150,000	\$0	\$0	\$0	\$215,000

TOWN OF Parish
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2587	\$8,255	\$500	\$6,241	\$2,514
****-0701	\$46,116	\$4,779	\$13,938	\$36,957
****-2588	\$129,361	\$0	\$34,190	\$95,171
****-2541	\$16,868	(\$8,428)	\$14,242	(\$5,802)
****-0529	\$17,237	\$32,824	\$639	\$49,422
				<u>\$178,261</u>
				<u>\$0</u>
				<u>\$0</u>
			9ZCASH *	<u>\$178,261</u>
			9ZCASHB *	<u>\$178,261</u>

* Must be equal

TOWN OF Parish
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

Total Full Time Employees:		6			
Total Part Time Employees:		48			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$45,423.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$37,543.73			
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$245.86			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$150,143.10			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$233,355.69			
Computed Total From Financial Section (comparative purposes only)		\$233,465.39			

TOWN OF Parish
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$40,475		gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$5,006		cubic feet	
Electricity	\$4,950		kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Parish
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

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, Mary Ann Phillips, 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 12/31/2017, 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 12/31/2017 and filed by means of electronic data transmission.

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

Dan Burns
Name

(315) 625-4512
Telephone Number

Title

2938 East Main St Parish NY 13131
Official Address

04/25/2018
Date of Certification

(315) 625-4512
Official Telephone Number

TOWN OF Parish
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 osc auditor 2016 adj
Account Code A8015 osc auditor 2016 adjustment

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 osc auditor adj 2016
Account Code B8015 prior year osc audit accrual

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 osc auditor 2016 adjustments
Account Code DA8015 osc auditor 2016 adjustments

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 osc auditor 2016 adjustments