

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Conesus
County of Livingston
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 Conesus

*** 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
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (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 Conesus
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	401,175	A200	432,814
Cash In Time Deposits	4,022	A201	4,387
Petty Cash	100	A210	100
TOTAL Cash	405,297		437,301
Accounts Receivable	20,315	A380	5,817
TOTAL Other Receivables (net)	20,315		5,817
Due From Other Funds	2,961	A391	238
TOTAL Due From Other Funds	2,961		238
Prepaid Expenses		A480	5,379
TOTAL Prepaid Expenses	0		5,379
TOTAL Assets and Deferred Outflows of Resources	428,573		448,735

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

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	2,744	A600	1,907
TOTAL Accounts Payable	2,744		1,907
Accrued Liabilities	983	A601	689
TOTAL Accrued Liabilities	983		689
Due To Other Governments	1,458	A631	2,900
Due To Employees' Retirement System	5,502	A637	4,871
TOTAL Due To Other Governments	6,960		7,771
TOTAL Liabilities	10,687		10,367
Fund Balance			
Not in Spendable Form		A806	5,379
TOTAL Nonspendable Fund Balance	0		5,379
Assigned Appropriated Fund Balance	39,556	A914	46,743
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	39,556		46,743
Unassigned Fund Balance	378,330	A917	386,246
TOTAL Unassigned Fund Balance	378,330		386,246
TOTAL Fund Balance	417,886		438,368
TOTAL Liabilities, Deferred Inflows And Fund Balance	428,573		448,735

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

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	286,268	A1001	286,268
TOTAL Real Property Taxes	286,268		286,268
Other Payments In Lieu of Taxes	54,251	A1081	60,647
Interest & Penalties On Real Prop Taxes	4,791	A1090	6,380
TOTAL Real Property Tax Items	59,042		67,027
Non Prop Tax Dist By County	70,505	A1120	52,072
Franchises	16,671	A1170	17,429
TOTAL Non Property Tax Items	87,176		69,501
Clerk Fees	317	A1255	939
Vital Statistics Fees	450	A1603	400
Zoning Fees	300	A2110	150
Planning Board Fees	850	A2115	1,275
Refuse & Garbage Charges	62,900	A2130	64,408
TOTAL Departmental Income	64,817		67,172
Interest And Earnings	119	A2401	117
TOTAL Use of Money And Property	119		117
Games of Chance	10	A2530	
Dog Licenses	4,396	A2544	3,367
Building And Alteration Permits	11,506	A2555	10,081
TOTAL Licenses And Permits	15,912		13,448
Fines And Forfeited Bail	5,538	A2610	5,271
TOTAL Fines And Forfeitures	5,538		5,271
Sales of Scrap & Excess Materials	2,874	A2650	1,208
Insurance Recoveries		A2680	40
TOTAL Sale of Property And Compensation For Loss	2,874		1,248
Refunds of Prior Year's Expenditures	19,276	A2701	
Gifts And Donations	435	A2705	4,233
Grants From Local Governments	19,200	A2706	
TOTAL Miscellaneous Local Sources	38,911		4,233
St Aid, Revenue Sharing	9,383	A3001	9,383
St Aid, Mortgage Tax	44,434	A3005	22,199
St Aid, Real Property Tax Administration	3,697	A3040	
St Aid - Other (specify)	3,963	A3089	
TOTAL State Aid	61,477		31,582
TOTAL Revenues	622,134		545,867
TOTAL Detail Revenues And Other Sources	622,134		545,867

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

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	8,000	A10101	7,608
Legislative Board, Contr Expend	165	A10104	226
TOTAL Legislative Board	8,165		7,834
Municipal Court, Pers Serv	18,911	A11101	19,360
Municipal Court, Contr Expend	3,405	A11104	1,368
TOTAL Municipal Court	22,316		20,728
Supervisor,pers Serv	12,000	A12201	12,000
Supervisor,contr Expend	8,897	A12204	9,043
TOTAL Supervisor	20,897		21,043
Tax Collection,pers Serv	3,049	A13301	3,049
Tax Collection,contr Expend	1,755	A13304	1,830
TOTAL Tax Collection	4,804		4,879
Assessment, Pers Serv	21,035	A13551	17,187
Assessment, Contr Expend	959	A13554	640
TOTAL Assessment	21,994		17,827
Clerk,pers Serv	24,862	A14101	25,361
Clerk,contr Expend	1,945	A14104	2,229
TOTAL Clerk	26,807		27,590
Law, Contr Expend	14,575	A14204	50,009
TOTAL Law	14,575		50,009
Engineer, Contr Expend	2,296	A14404	
TOTAL Engineer	2,296		0
Elections, Contr Expend	1,260	A14504	2,440
TOTAL Elections	1,260		2,440
Records Mgmt, PerS. Serv.	1,000	A14601	1,000
Records Mgmt, Contr Expend	4,091	A14604	5,093
TOTAL Records Mgmt	5,091		6,093
Buildings, Pers Serv	3,416	A16201	3,475
Buildings, Equip & Cap Outlay	11,275	A16202	
Buildings, Contr Expend	11,935	A16204	11,151
TOTAL Buildings	26,626		14,626
Central Print & Mail,contr Expend	6,898	A16704	7,748
TOTAL Central Print & Mail	6,898		7,748
Unallocated Insurance, Contr Expend	21,738	A19104	24,170
TOTAL Unallocated Insurance	21,738		24,170
Municipal Assn Dues, Contr Expend	900	A19204	900
TOTAL Municipal Assn Dues	900		900
Taxes & Assess On Munic Prop, Contr Expend	1,604	A19504	1,604
TOTAL Taxes & Assess On Munic Prop	1,604		1,604
TOTAL General Government Support	185,971		207,491
Public Safety Comm Sys, Pers Serv	18,813	A30201	24,754
Public Safety Comm Sys, Contr Expend	2,249	A30204	4,553
TOTAL Public Safety Comm Sys	21,062		29,307
Police, Contr Expend	600	A31204	1,220
TOTAL Police	600		1,220

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

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Traffic Control, Contr Expen	2,799	A33104	4,627
TOTAL Traffic Control	2,799		4,627
Control of Animals, Contr Expend	5,601	A35104	5,321
TOTAL Control of Animals	5,601		5,321
TOTAL Public Safety	30,062		40,475
Registrar of Vital Statistics, Pers Serv	250	A40201	250
TOTAL Registrar of Vital Statistics	250		250
Ambulance, Contr Expend	12,000	A45404	12,000
TOTAL Ambulance	12,000		12,000
TOTAL Health	12,250		12,250
Street Admin, Pers Serv	48,350	A50101	49,799
Street Admin, Contr Expend	150	A50104	923
TOTAL Street Admin	48,500		50,722
Garage, Contr Expend	26,199	A51324	34,226
TOTAL Garage	26,199		34,226
Street Lighting, Contr Expend	11,246	A51824	10,117
TOTAL Street Lighting	11,246		10,117
TOTAL Transportation	85,945		95,065
Veterans Service, Contr Expend	1,000	A65104	1,000
TOTAL Veterans Service	1,000		1,000
TOTAL Economic Assistance And Opportunity	1,000		1,000
Parks, Pers Serv	5,115	A71101	3,500
Parks, Equip & Cap Outlay	19,306	A71102	
Parks, Contr Expend	11,694	A71104	19,370
TOTAL Parks	36,115		22,870
Youth Prog, Contr Expend	5,000	A73104	5,000
TOTAL Youth Prog	5,000		5,000
Library, Contr Expend	150	A74104	150
TOTAL Library	150		150
Historian, Pers Serv	1,800	A75101	1,800
Historian, Contr Expend	235	A75104	212
TOTAL Historian	2,035		2,012
Celebrations, Contr Expend	436	A75504	711
TOTAL Celebrations	436		711
Adult Recreation, Contr Expend	1,000	A76204	1,000
TOTAL Adult Recreation	1,000		1,000
TOTAL Culture And Recreation	44,736		31,743
Zoning, Pers Serv	720	A80101	720
Zoning, Contr Expend	645	A80104	400
TOTAL Zoning	1,365		1,120
Planning, Pers Serv	720	A80201	720
Planning, Contr Expend	1,960	A80204	1,775
TOTAL Planning	2,680		2,495

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

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Environmental Control, Contr Expend	10,729	A80904	11,291
TOTAL Environmental Control	10,729		11,291
Refuse & Garbage, Pers Serv	8,819	A81601	8,500
Refuse & Garbage, Contr Expend	50,462	A81604	62,409
TOTAL Refuse & Garbage	59,281		70,909
Cemetery, Contr Expend	9,500	A88104	9,500
TOTAL Cemetery	9,500		9,500
TOTAL Home And Community Services	83,555		95,315
State Retirement System	27,509	A90108	18,855
Social Security, Employer Cont	13,732	A90308	14,451
Disability Insurance, Empl Bnfts	176	A90558	-166
Hospital & Medical (dental) Ins, Empl Bnft	15,699	A90608	8,906
TOTAL Employee Benefits	57,116		42,046
TOTAL Expenditures	500,635		525,385
Transfers, Other Funds	40,000	A99019	
TOTAL Operating Transfers	40,000		0
TOTAL Other Uses	40,000		0
TOTAL Detail Expenditures And Other Uses	540,635		525,385

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

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	336,387	A8021	417,886
Restated Fund Balance - Beg of Year	336,387	A8022	417,886
ADD - REVENUES AND OTHER SOURCES	622,134		545,867
DEDUCT - EXPENDITURES AND OTHER USES	540,635		525,385
Fund Balance - End of Year	417,886	A8029	438,368

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

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	286,268	A1049N	318,343
Est Rev - Real Property Tax Items	65,647	A1099N	66,253
Est Rev - Non Property Tax Items	71,000	A1199N	75,000
Est Rev - Departmental Income	1,100	A1299N	950
Est Rev - Intergovernmental Charges	58,000	A2399N	60,000
Est Rev - Use of Money And Property	150	A2499N	100
Est Rev - Licenses And Permits	7,500	A2599N	8,500
Est Rev - Fines And Forfeitures	5,000	A2649N	5,000
Est Rev - Sale of Prop And Comp For Loss	1,500	A2699N	1,500
Est Rev - Miscellaneous Local Sources	300	A2799N	300
Est Rev - State Aid	44,000	A3099N	49,000
TOTAL Estimated Revenues	540,465		584,946
Appropriated Fund Balance	39,556	A599N	46,743
TOTAL Estimated Other Sources	39,556		46,743
TOTAL Estimated Revenues And Other Sources	580,021		631,689

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

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	229,213	A1999N	261,563
App - Public Safety	48,802	A3999N	57,750
App - Health	12,650	A4999N	12,650
App - Transportation	115,299	A5999N	117,743
App - Economic Assistance And Opportunity	1,000	A6999N	1,000
App - Culture And Recreation	23,750	A7999N	28,356
App - Home And Community Services	90,606	A8999N	95,982
App - Employee Benefits	58,701	A9199N	56,645
TOTAL Appropriations	580,021		631,689
TOTAL Appropriations And Other Uses	580,021		631,689

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	748,304	DA200	628,233
Petty Cash	200	DA210	200
TOTAL Cash	748,504		628,433
Accounts Receivable		DA380	3,365
TOTAL Other Receivables (net)	0		3,365
TOTAL Assets and Deferred Outflows of Resources	748,504		631,798

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	11,665	DA600	2,903
TOTAL Accounts Payable	11,665		2,903
Accrued Liabilities		DA601	14,750
TOTAL Accrued Liabilities	0		14,750
Due To Other Governments	30	DA631	
Due To Employees' Retirement System	13,052	DA637	10,936
TOTAL Due To Other Governments	13,082		10,936
TOTAL Liabilities	24,747		28,589
Fund Balance			
Assigned Appropriated Fund Balance	180,500	DA914	136,426
Assigned Unappropriated Fund Balance	543,257	DA915	466,783
TOTAL Assigned Fund Balance	723,757		603,209
TOTAL Fund Balance	723,757		603,209
TOTAL Liabilities, Deferred Inflows And Fund Balance	748,504		631,798

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	911,402	DA1001	951,402
TOTAL Real Property Taxes	911,402		951,402
Transportation Services, Other Govts	52,440	DA2300	26,755
Snow Removal Services-Other Govts	133,521	DA2302	88,703
TOTAL Intergovernmental Charges	185,961		115,458
Interest And Earnings	371	DA2401	299
TOTAL Use of Money And Property	371		299
Sales of Equipment	30,059	DA2665	18,000
TOTAL Sale of Property And Compensation For Loss	30,059		18,000
Refunds of Prior Year's Expenditures	43,577	DA2701	
TOTAL Miscellaneous Local Sources	43,577		0
St Aid, Consolidated Highway Aid	129,152	DA3501	138,425
St Aid Emergency Disaster Assistance		DA3960	56,360
TOTAL State Aid	129,152		194,785
Fed Aid Emer Disaster Assist	1,495	DA4960	218,760
TOTAL Federal Aid	1,495		218,760
TOTAL Revenues	1,302,017		1,498,704
Interfund Transfers	40,000	DA5031	
TOTAL Interfund Transfers	40,000		0
TOTAL Other Sources	40,000		0
TOTAL Detail Revenues And Other Sources	1,342,017		1,498,704

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Maint of Streets, Pers Serv	160,997	DA51101	193,853
Maint of Streets, Contr Expend	350,673	DA51104	479,403
TOTAL Maint of Streets	511,670		673,256
Perm Improve Highway, Equip & Cap Outlay	356,668	DA51122	190,086
TOTAL Perm Improve Highway	356,668		190,086
Machinery, Equip & Cap Outlay	142,419	DA51302	206,887
Machinery, Contr Expend	116,560	DA51304	91,486
TOTAL Machinery	258,979		298,373
Brush And Weeds, Contr Expend	447	DA51404	421
TOTAL Brush And Weeds	447		421
Snow Removal, Pers Serv	65,063	DA51421	75,067
Snow Removal, Contr Expend	85,280	DA51424	81,012
TOTAL Snow Removal	150,343		156,079
Services Other Govts, Pers Serv	72,902	DA51481	64,676
Services Other Govts, Contr Expend	51,793	DA51484	47,740
TOTAL Services Other Govts	124,695		112,416
TOTAL Transportation	1,402,802		1,430,631
State Retirement, Empl Bnfts	65,260	DA90108	41,627
Social Security , Empl Bnfts	22,679	DA90308	25,325
Disability Insurance, Empl Bnfts	126	DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	96,359	DA90608	67,544
TOTAL Employee Benefits	184,424		134,496
Debt Principal, Bond Anticipation Notes	50,000	DA97306	50,000
TOTAL Debt Principal	50,000		50,000
Debt Interest, Bond Anticipation Notes	5,500	DA97307	4,125
TOTAL Debt Interest	5,500		4,125
TOTAL Expenditures	1,642,726		1,619,252
TOTAL Detail Expenditures And Other Uses	1,642,726		1,619,252

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

(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	1,024,466	DA8021	723,757
Restated Fund Balance - Beg of Year	1,024,466	DA8022	723,757
ADD - REVENUES AND OTHER SOURCES	1,342,017		1,498,704
DEDUCT - EXPENDITURES AND OTHER USES	1,642,726		1,619,252
Fund Balance - End of Year	723,757	DA8029	603,209

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	951,402	DA1049N	951,402
EsT. ReV. - Intergovernmental Charges	129,000	DA2399N	129,000
Est Rev - Use of Money And Property	400	DA2499N	300
Est Rev - Sale of Prop And Comp For Loss	7,000	DA2699N	
Est Rev - State Aid	117,546	DA3099N	112,701
Est Rev - Federal Aid	22,000	DA4099N	
TOTAL Estimated Revenues	1,227,348		1,193,403
Appropriated Fund Balance	180,500	DA599N	136,426
TOTAL Estimated Other Sources	180,500		136,426
TOTAL Estimated Revenues And Other Sources	1,407,848		1,329,829

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	1,181,946	DA5999N	1,084,701
App - Employee Benefits	170,402	DA9199N	164,628
App - Debt Service	55,500	DA9899N	80,500
TOTAL Appropriations	1,407,848		1,329,829
TOTAL Appropriations And Other Uses	1,407,848		1,329,829

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

Balance Sheet

Code Description	2015	EdpCode	2016
------------------	------	---------	------

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Bond Anticipation Notes Payable	150,000	H626	100,000
TOTAL Notes Payable	150,000		100,000
Due To Other Funds	71	H630	71
TOTAL Due To Other Funds	71		71
TOTAL Liabilities	150,071		100,071
Fund Balance			
Unassigned Fund Balance	-150,071	H917	-100,071
TOTAL Unassigned Fund Balance	-150,071		-100,071
TOTAL Fund Balance	-150,071		-100,071
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Other Sources			
Bans Redeemed From Appropriations	50,000	H5731	50,000
TOTAL Proceeds of Obligations	50,000		50,000
TOTAL Other Sources	50,000		50,000
TOTAL Detail Revenues And Other Sources	50,000		50,000

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

Results of Operation

Code Description	2015	EdpCode	2016
------------------	------	---------	------

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-200,071	H8021	-150,071
Restated Fund Balance - Beg of Year	-200,071	H8022	-150,071
ADD - REVENUES AND OTHER SOURCES	50,000		50,000
Fund Balance - End of Year	-150,071	H8029	-100,071

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

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	2,861	TA200	143
TOTAL Cash	2,861		143
Due From Other Governments		TA440	24
TOTAL Due From Other Governments	0		24
TOTAL Assets and Deferred Outflows of Resources	2,861		167

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

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	2,861	TA630	167
TOTAL Due To Other Funds	2,861		167
TOTAL Liabilities	2,861		167
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,861		167

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

County of: Livingston

Municipal Code: 240319200000

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
2014	BAN N	Dump Truck			07/28/2014	07/28/2018	2.75%		\$200,000	\$150,000	\$50,000	\$0	\$0	\$0	\$100,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
									\$0	\$150,000	\$50,000	\$0	\$0	\$0	\$100,000

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$1,061,047.00
Time Deposits	9Z2021	\$4,387.00
Total		\$1,065,734.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$565,734.00
Total		\$1,065,734.00
 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 Conesus
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
****-4549	\$461,634	\$1,123	\$29,943	\$432,814
****-4557	\$1,073	\$0	\$930	\$143
****-4581	\$643,583	\$0	\$15,350	\$628,233
****-0174	\$4,387	\$0	\$0	\$4,387
****-4460	\$902	\$0	\$902	\$0
Total Adjusted Bank Balance				<u>\$1,065,577</u>
Petty Cash				<u>\$300.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$1,065,877</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$1,065,877</u>

* Must be equal

TOWN OF Conesus
Local Government Questionnaire
For the Fiscal Year Ending 2016

	<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>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</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 Conesus
Employee and Retiree Benefits
For the Fiscal Year Ending 2016

Total Full Time Employees:		7			
Total Part Time Employees:		26			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$60,482.00	7	6	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$39,776.00	7	26	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	-\$166.00			
90608	Hospital and Medical (Dental) Insurance	\$76,450.00	7		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$176,542.00			
Computed Total From Financial Section (comparative purposes only)		\$176,542.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

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

Baldwin Business Services
Name of Report Preparer if different than Chief Fiscal Officer

(585) 468-5842
Telephone Number

02/28/2017
Date of Certification

Brenda Donohue
Name

Supervisor
Title

P.O. Box 188, Conesus, NY 14435
Official Address

(585) 346-3160
Official Telephone Number

TOWN OF Conesus
Financial Comments
For the Fiscal Year Ending 2016