

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Andes  
County of Delaware  
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 Andes

\*\*\* 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
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

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 Andes  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	7,690	A200	53,555
Cash In Time Deposits	5,426	A201	46,628
<b>TOTAL Cash</b>	<b>13,116</b>		<b>100,183</b>
Accounts Receivable	42,322	A380	
<b>TOTAL Other Receivables (net)</b>	<b>42,322</b>		<b>0</b>
Cash Special Reserves	360,087	A230	316,054
<b>TOTAL Restricted Assets</b>	<b>360,087</b>		<b>316,054</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>415,525</b>		<b>416,237</b>

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

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	13,342	A600	
<b>TOTAL Accounts Payable</b>	<b>13,342</b>		<b>0</b>
Overpayments & Clearing Account	3,328	A690	1,035
<b>TOTAL Other Liabilities</b>	<b>3,328</b>		<b>1,035</b>
<b>TOTAL Liabilities</b>	<b>16,670</b>		<b>1,035</b>
<b>Fund Balance</b>			
General Reserve	360,087	A870	316,054
Other Restricted Fund Balance	36,000	A899	36,000
<b>TOTAL Restricted Fund Balance</b>	<b>396,087</b>		<b>352,054</b>
Committed Fund Balance		A913	
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	2,768	A917	63,148
<b>TOTAL Unassigned Fund Balance</b>	<b>2,768</b>		<b>63,148</b>
<b>TOTAL Fund Balance</b>	<b>398,855</b>		<b>415,202</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>415,525</b>		<b>416,237</b>

TOWN OF Andes  
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	621,383	A1001	642,665
<b>TOTAL Real Property Taxes</b>	<b>621,383</b>		<b>642,665</b>
Interest & Penalties On Real Prop Taxes	11,468	A1090	11,160
<b>TOTAL Real Property Tax Items</b>	<b>11,468</b>		<b>11,160</b>
Clerk Fees	1,070	A1255	1,226
Planning Board Fees	50	A2115	150
Sale of Cemetery Lots	3,425	A2190	1,725
<b>TOTAL Departmental Income</b>	<b>4,545</b>		<b>3,101</b>
Interest And Earnings	883	A2401	799
<b>TOTAL Use of Money And Property</b>	<b>883</b>		<b>799</b>
Dog Licenses	392	A2544	312
Building And Alteration Permits	16,651	A2555	15,477
<b>TOTAL Licenses And Permits</b>	<b>17,043</b>		<b>15,789</b>
Fines And Forfeited Bail	8,312	A2610	9,238
<b>TOTAL Fines And Forfeitures</b>	<b>8,312</b>		<b>9,238</b>
Refunds of Prior Year's Expenditures	13	A2701	271
Unclassified (specify)	4,714	A2770	5,658
<b>TOTAL Miscellaneous Local Sources</b>	<b>4,727</b>		<b>5,929</b>
St Aid, Revenue Sharing	57,231	A3001	56,009
St Aid, Mortgage Tax	32,223	A3005	51,768
<b>TOTAL State Aid</b>	<b>89,454</b>		<b>107,777</b>
<b>TOTAL Revenues</b>	<b>757,816</b>		<b>796,459</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>757,816</b>		<b>796,459</b>

TOWN OF Andes  
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For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Legislative Board, Pers Serv	16,000	A10101	16,000
<b>TOTAL Legislative Board</b>	<b>16,000</b>		<b>16,000</b>
Municipal Court, Pers Serv	21,630	A11101	22,076
Municipal Court, Contr Expend	2,959	A11104	4,920
<b>TOTAL Municipal Court</b>	<b>24,589</b>		<b>26,997</b>
Supervisor,pers Serv	16,500	A12201	16,980
Supervisor,contr Expend	11,141	A12204	12,700
<b>TOTAL Supervisor</b>	<b>27,641</b>		<b>29,680</b>
Tax Collection,pers Serv	8,405	A13301	8,657
Tax Collection,contr Expend	721	A13304	1,080
<b>TOTAL Tax Collection</b>	<b>9,126</b>		<b>9,737</b>
Assessment, Pers Serv	40,580	A13551	41,773
Assessment, Contr Expend	2,409	A13554	4,925
<b>TOTAL Assessment</b>	<b>42,989</b>		<b>46,698</b>
Clerk,pers Serv	23,725	A14101	24,448
Clerk,contr Expend	2,005	A14104	2,116
<b>TOTAL Clerk</b>	<b>25,730</b>		<b>26,564</b>
Law, Pers Serv	3,978	A14201	4,097
Law, Contr Expend	3,692	A14204	1,469
<b>TOTAL Law</b>	<b>7,670</b>		<b>5,566</b>
Elections, Contr Expend	2,820	A14504	5,766
<b>TOTAL Elections</b>	<b>2,820</b>		<b>5,766</b>
Records Mgmt, PerS. SerV.	1,250	A14601	1,250
<b>TOTAL Records Mgmt</b>	<b>1,250</b>		<b>1,250</b>
Buildings, Equip & Cap Outlay	136,142	A16202	45,977
Buildings, Contr Expend	23,321	A16204	21,961
<b>TOTAL Buildings</b>	<b>159,463</b>		<b>67,938</b>
Central Comm System, Equip & Cap Outlay	1,930	A16502	1,581
<b>TOTAL Central Comm System</b>	<b>1,930</b>		<b>1,581</b>
Central Print & Mail,contr Expend	5,272	A16704	6,133
<b>TOTAL Central Print &amp; Mail</b>	<b>5,272</b>		<b>6,133</b>
Unallocated Insurance, Contr Expend	41,734	A19104	41,700
<b>TOTAL Unallocated Insurance</b>	<b>41,734</b>		<b>41,700</b>
Municipal Assn Dues, Contr Expend	2,099	A19204	2,100
<b>TOTAL Municipal Assn Dues</b>	<b>2,099</b>		<b>2,100</b>
<b>TOTAL General Government Support</b>	<b>368,313</b>		<b>287,710</b>
Traffic Control, Pers Serv	1,665	A33101	1,715
<b>TOTAL Traffic Control</b>	<b>1,665</b>		<b>1,715</b>
Control of Animals, Pers Serv	3,150	A35101	3,245
Control of Animals, Contr Expend		A35104	70
<b>TOTAL Control of Animals</b>	<b>3,150</b>		<b>3,315</b>
<b>TOTAL Public Safety</b>	<b>4,815</b>		<b>5,030</b>
Public Health, Pers Serv	765	A40101	812
<b>TOTAL Public Health</b>	<b>765</b>		<b>812</b>

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Registrar of Vital Statistics, Pers Serv	1,250	A40201	1,250
<b>TOTAL Registrar of Vital Statistics</b>	<b>1,250</b>		<b>1,250</b>
<b>TOTAL Health</b>	<b>2,015</b>		<b>2,062</b>
Street Admin, Pers Serv	47,305	A50101	48,701
Street Admin, Contr Expend	154	A50104	139
<b>TOTAL Street Admin</b>	<b>47,459</b>		<b>48,840</b>
Garage, Contr Expend	31,259	A51324	25,827
<b>TOTAL Garage</b>	<b>31,259</b>		<b>25,827</b>
<b>TOTAL Transportation</b>	<b>78,718</b>		<b>74,667</b>
Veterans Service, Contr Expend	450	A65104	450
<b>TOTAL Veterans Service</b>	<b>450</b>		<b>450</b>
Programs For Aging, Contr Expend	1,150	A67724	1,150
<b>TOTAL Programs For Aging</b>	<b>1,150</b>		<b>1,150</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,600</b>		<b>1,600</b>
Playgr & Rec Centers, Pers Serv	17,054	A71401	19,535
Playgr & Rec Centers, Contr Expend	13,375	A71404	12,834
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>30,428</b>		<b>32,370</b>
Library, Contr Expend	30,182	A74104	32,492
<b>TOTAL Library</b>	<b>30,182</b>		<b>32,492</b>
<b>TOTAL Culture And Recreation</b>	<b>60,611</b>		<b>64,861</b>
Zoning, Pers Serv	6,860	A80101	7,066
<b>TOTAL Zoning</b>	<b>6,860</b>		<b>7,066</b>
Planning, Pers Serv	28,250	A80201	30,098
Planning, Contr Expend	4,711	A80204	5,912
<b>TOTAL Planning</b>	<b>32,961</b>		<b>36,010</b>
Research, Contr Expend	835	A80304	697
<b>TOTAL Research</b>	<b>835</b>		<b>697</b>
Refuse & Garbage, Pers Serv	16,136	A81601	16,699
Refuse & Garbage, Contr Expend	13,435	A81604	13,293
<b>TOTAL Refuse &amp; Garbage</b>	<b>29,571</b>		<b>29,993</b>
Cemetery, Contr Expend	3,653	A88104	3,995
<b>TOTAL Cemetery</b>	<b>3,653</b>		<b>3,995</b>
Misc Home & Comm Serv, Contr Expend	77,757	A89894	56,781
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>77,757</b>		<b>56,781</b>
<b>TOTAL Home And Community Services</b>	<b>151,637</b>		<b>134,543</b>
State Retirement System	56,206	A90108	26,207
Social Security, Employer Cont	19,104	A90308	19,889
Unemployment Insurance, Empl Bnfts	4,410	A90508	2,795
Hospital & Medical (dental) Ins, Empl Bnft	67,163	A90608	60,317
Other Employee Benefits	1,168	A91898	1,250
<b>TOTAL Employee Benefits</b>	<b>148,050</b>		<b>110,457</b>

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Debt Principal, Installment Bonds	47,000	A97206	47,000
<b>TOTAL Debt Principal</b>	<b>47,000</b>		<b>47,000</b>
Debt Interest, Installment Bonds	53,944	A97207	52,181
<b>TOTAL Debt Interest</b>	<b>53,944</b>		<b>52,181</b>
<b>TOTAL Expenditures</b>	<b>916,703</b>		<b>780,111</b>
Transfers, Other Funds		A99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>916,703</b>		<b>780,111</b>



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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>557,713</b>	<b>A8021</b>	<b>398,826</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>557,713</b>	<b>A8022</b>	<b>398,826</b>
ADD - REVENUES AND OTHER SOURCES	757,816		796,459
DEDUCT - EXPENDITURES AND OTHER USES	916,703		780,111
<b>Fund Balance - End of Year</b>	<b>398,826</b>	<b>A8029</b>	<b>415,182</b>

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	642,665	A1049N	653,324
Est Rev - Real Property Tax Items	10,000	A1099N	10,000
Est Rev - Departmental Income	800	A1299N	800
Est Rev - Use of Money And Property	1,500	A2499N	1,000
Est Rev - Licenses And Permits	10,300	A2599N	7,800
Est Rev - Fines And Forfeitures	10,000	A2649N	10,000
Est Rev - Miscellaneous Local Sources	4,000	A2799N	4,000
Est Rev - State Aid	26,350	A3099N	28,350
<b>TOTAL Estimated Revenues</b>	<b>705,615</b>		<b>715,274</b>
Appropriated Fund Balance	0	A599N	
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>705,615</b>		<b>715,274</b>

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - General Government Support	256,057	A1999N	253,981
App - Public Safety	5,060	A3999N	5,111
App - Health	2,038	A4999N	2,062
App - Transportation	79,401	A5999N	80,840
App - Economic Assistance And Opportunity	1,600	A6999N	1,600
App - Culture And Recreation	67,500	A7999N	74,100
App - Home And Community Services	75,459	A8999N	76,080
App - Employee Benefits	119,000	A9199N	124,000
App - Debt Service	99,500	A9899N	97,500
<b>TOTAL Appropriations</b>	<b>705,615</b>		<b>715,274</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>705,615</b>		<b>715,274</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash In Time Deposits	210,684	CD201	199,038
<b>TOTAL Cash</b>	<b>210,684</b>		<b>199,038</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>210,684</b>		<b>199,038</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	11,607	CD630	
<b>TOTAL Due To Other Funds</b>	<b>11,607</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>11,607</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	199,077	CD915	199,038
<b>TOTAL Assigned Fund Balance</b>	<b>199,077</b>		<b>199,038</b>
<b>TOTAL Fund Balance</b>	<b>199,077</b>		<b>199,038</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>210,684</b>		<b>199,038</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Grants From Local Governments	110,212	CD2706	
<b>TOTAL Miscellaneous Local Sources</b>	<b>110,212</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>110,212</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>110,212</b>		<b>0</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Other Agencies	110,212	CD86894	
Unidentified Community Develop	11,607	CD86898	39
<b>TOTAL Unidentified Community Develop</b>	<b>121,819</b>		<b>39</b>
<b>TOTAL Home And Community Services</b>	<b>121,819</b>		<b>39</b>
<b>TOTAL Expenditures</b>	<b>121,819</b>		<b>39</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>121,819</b>		<b>39</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>210,684</b>	<b>CD8021</b>	<b>199,077</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>210,684</b>	<b>CD8022</b>	<b>199,077</b>
ADD - REVENUES AND OTHER SOURCES	110,212		
DEDUCT - EXPENDITURES AND OTHER USES	121,819		39
<b>Fund Balance - End of Year</b>	<b>199,077</b>	<b>CD8029</b>	<b>199,039</b>



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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	217,055	DA200	238,173
Cash In Time Deposits	561,922	DA201	444,854
<b>TOTAL Cash</b>	<b>778,977</b>		<b>683,027</b>
Due From Other Funds	11,607	DA391	98,000
<b>TOTAL Due From Other Funds</b>	<b>11,607</b>		<b>98,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>790,584</b>		<b>781,027</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	21,531	DA600	
<b>TOTAL Accounts Payable</b>	<b>21,531</b>		<b>0</b>
Due To Other Governments	138,779	DA631	138,779
<b>TOTAL Due To Other Governments</b>	<b>138,779</b>		<b>138,779</b>
<b>TOTAL Liabilities</b>	<b>160,311</b>		<b>138,779</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	50,000	DA914	55,000
Assigned Unappropriated Fund Balance	580,273	DA915	587,248
<b>TOTAL Assigned Fund Balance</b>	<b>630,273</b>		<b>642,248</b>
<b>TOTAL Fund Balance</b>	<b>630,273</b>		<b>642,248</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>790,584</b>		<b>781,027</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	859,490	DA1001	870,390
<b>TOTAL Real Property Taxes</b>	<b>859,490</b>		<b>870,390</b>
Transportation Services, Other Govts	13,456	DA2300	7,887
Snow Removal Services-Other Govts	19,502	DA2302	18,244
<b>TOTAL Intergovernmental Charges</b>	<b>32,958</b>		<b>26,132</b>
Interest And Earnings	1,155	DA2401	1,110
<b>TOTAL Use of Money And Property</b>	<b>1,155</b>		<b>1,110</b>
Sales of Scrap & Excess Materials	100	DA2650	3,925
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>100</b>		<b>3,925</b>
Unclassified (specify)	2,475	DA2770	748
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,475</b>		<b>748</b>
St Aid, Consolidated Highway Aid	270,026	DA3501	433,945
<b>TOTAL State Aid</b>	<b>270,026</b>		<b>433,945</b>
Fed Aid Emer Disaster Assist	315,665	DA4960	
<b>TOTAL Federal Aid</b>	<b>315,665</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,481,869</b>		<b>1,336,250</b>
Bond Anticipation Notes		DA5730	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,481,869</b>		<b>1,336,250</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Maint of Streets, Pers Serv	151,992	DA51101	141,299
Maint of Streets, Contr Expend	169,837	DA51104	184,460
<b>TOTAL Maint of Streets</b>	<b>321,829</b>		<b>325,759</b>
Perm Improve Highway, Equip & Cap Outlay	270,026	DA51122	439,165
<b>TOTAL Perm Improve Highway</b>	<b>270,026</b>		<b>439,165</b>
Maint of Bridges, Contr Expend		DA51204	3,029
<b>TOTAL Maint of Bridges</b>	<b>0</b>		<b>3,029</b>
Machinery, Equip & Cap Outlay	1,853	DA51302	4,000
Machinery, Contr Expend	169,729	DA51304	140,797
<b>TOTAL Machinery</b>	<b>171,582</b>		<b>144,797</b>
Snow Removal, Pers Serv	140,080	DA51421	156,920
Snow Removal, Contr Expend	79,914	DA51424	67,618
<b>TOTAL Snow Removal</b>	<b>219,994</b>		<b>224,537</b>
<b>TOTAL Transportation</b>	<b>983,431</b>		<b>1,137,288</b>
Emergency Disaster Work, Contr	3,101	DA87604	
<b>TOTAL Emergency Disaster Work</b>	<b>3,101</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>3,101</b>		<b>0</b>
State Retirement, Empl Bnfts	45,000	DA90108	37,632
Social Security , Empl Bnfts	22,472	DA90308	22,741
Unemployment Insurance, Empl Bnfts	3,040	DA90508	2,156
Hospital & Medical (dental) Ins, Empl Bnft	76,693	DA90608	70,564
<b>TOTAL Employee Benefits</b>	<b>147,204</b>		<b>133,092</b>
Debt Principal, Bond Anticipation Notes		DA97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes		DA97307	3,895
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>3,895</b>
<b>TOTAL Expenditures</b>	<b>1,133,736</b>		<b>1,274,275</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,133,736</b>		<b>1,274,275</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>282,142</b>	<b>DA8021</b>	<b>630,275</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>282,142</b>	<b>DA8022</b>	<b>630,275</b>
ADD - REVENUES AND OTHER SOURCES	1,481,869		1,336,250
DEDUCT - EXPENDITURES AND OTHER USES	1,133,736		1,274,275
<b>Fund Balance - End of Year</b>	<b>630,275</b>	<b>DA8029</b>	<b>642,252</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	870,390	DA1049N	891,040
EsT. ReV. - Intergovernmental Charges	28,510	DA2399N	28,510
Est Rev - Use of Money And Property	1,000	DA2499N	1,000
Est Rev - Miscellaneous Local Sources	1,500	DA2799N	1,500
Est Rev - State Aid	260,000	DA3099N	300,000
<b>TOTAL Estimated Revenues</b>	<b>1,161,400</b>		<b>1,222,050</b>
Appropriated Fund Balance	50,000	DA599N	55,000
<b>TOTAL Estimated Other Sources</b>	<b>50,000</b>		<b>55,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,211,400</b>		<b>1,277,050</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Transportation	1,000,500	DA5999N	1,058,500
App - Employee Benefits	157,000	DA9199N	180,000
App - Debt Service	53,900	DA9899N	38,550
<b>TOTAL Appropriations</b>	<b>1,211,400</b>		<b>1,277,050</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,211,400</b>		<b>1,277,050</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	32,001	H200	32,002
<b>TOTAL Cash</b>	<b>32,001</b>		<b>32,002</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>32,001</b>		<b>32,002</b>



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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	32,001	H915	32,002
<b>TOTAL Assigned Fund Balance</b>	<b>32,001</b>		<b>32,002</b>
<b>TOTAL Fund Balance</b>	<b>32,001</b>		<b>32,002</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>32,001</b>		<b>32,002</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Other Sources</b>			
Interfund Transfers		H5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
Bond Anticipation Notes	192,578	H5730	
Bans Redeemed From Appropriations		H5731	50,000
<b>TOTAL Proceeds of Obligations</b>	<b>192,578</b>		<b>50,000</b>
<b>TOTAL Other Sources</b>	<b>192,578</b>		<b>50,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>192,578</b>		<b>50,000</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay		H16202	
<b>TOTAL Buildings</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Machinery, Equip & Cap Outlay	192,578	H51302	
<b>TOTAL Machinery</b>	<b>192,578</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>192,578</b>		<b>0</b>
Debt Principal, Bond Anticipation Notes		H97306	50,000
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>50,000</b>
<b>TOTAL Expenditures</b>	<b>192,578</b>		<b>50,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>192,578</b>		<b>50,000</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>31,973</b>	<b>H8021</b>	<b>31,973</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>31,973</b>	<b>H8022</b>	<b>31,973</b>
ADD - REVENUES AND OTHER SOURCES	192,578		50,000
DEDUCT - EXPENDITURES AND OTHER USES	192,578		50,000
<b>Fund Balance - End of Year</b>	<b>31,973</b>	<b>H8029</b>	<b>31,973</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	4,645	SL200	5,155
<b>TOTAL Cash</b>	<b>4,645</b>		<b>5,155</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,645</b>		<b>5,155</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	4,645	SL915	5,155
<b>TOTAL Assigned Fund Balance</b>	<b>4,645</b>		<b>5,155</b>
<b>TOTAL Fund Balance</b>	<b>4,645</b>		<b>5,155</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,645</b>		<b>5,155</b>

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(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	8,000	SL1001	8,000
<b>TOTAL Real Property Taxes</b>	<b>8,000</b>		<b>8,000</b>
<b>TOTAL Revenues</b>	<b>8,000</b>		<b>8,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>8,000</b>		<b>8,000</b>

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(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Street Lighting, Contr Expend	6,221	SL51824	7,491
<b>TOTAL Street Lighting</b>	<b>6,221</b>		<b>7,491</b>
<b>TOTAL Transportation</b>	<b>6,221</b>		<b>7,491</b>
<b>TOTAL Expenditures</b>	<b>6,221</b>		<b>7,491</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,221</b>		<b>7,491</b>



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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2,867</b>	<b>SL8021</b>	<b>4,647</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>2,867</b>	<b>SL8022</b>	<b>4,647</b>
ADD - REVENUES AND OTHER SOURCES	8,000		8,000
DEDUCT - EXPENDITURES AND OTHER USES	6,221		7,491
<b>Fund Balance - End of Year</b>	<b>4,647</b>	<b>SL8029</b>	<b>5,156</b>

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(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	3,563	SS200	2,010
Cash In Time Deposits	2,652	SS201	184
<b>TOTAL Cash</b>	<b>6,214</b>		<b>2,195</b>
Sewer Rents Receivable	6,105	SS360	6,200
Accounts Receivable		SS380	103,947
<b>TOTAL Other Receivables (net)</b>	<b>6,105</b>		<b>110,147</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,319</b>		<b>112,342</b>

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(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	31,680	SS600	
<b>TOTAL Accounts Payable</b>	<b>31,680</b>		<b>0</b>
Due To Other Funds		SS630	98,000
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>98,000</b>
<b>TOTAL Liabilities</b>	<b>31,680</b>		<b>98,000</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		SS915	14,342
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>14,342</b>
Unassigned Fund Balance	-19,361	SS917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-19,361</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-19,361</b>		<b>14,342</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>12,319</b>		<b>112,342</b>

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(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Sewer Charges	38,840	SS2122	40,373
<b>TOTAL Departmental Income</b>	<b>38,840</b>		<b>40,373</b>
Interest And Earnings	55	SS2401	40
<b>TOTAL Use of Money And Property</b>	<b>55</b>		<b>40</b>
Refunds of Prior Year's Expenditures		SS2701	1,355
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,355</b>
St Aid, Sewer Cap Proj	368,010	SS3990	374,523
<b>TOTAL State Aid</b>	<b>368,010</b>		<b>374,523</b>
<b>TOTAL Revenues</b>	<b>406,905</b>		<b>416,290</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>406,905</b>		<b>416,290</b>

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(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	10,280	SS19104	10,169
<b>TOTAL Unallocated Insurance</b>	<b>10,280</b>		<b>10,169</b>
<b>TOTAL General Government Support</b>	<b>10,280</b>		<b>10,169</b>
Sewer Administration, Pers Serv	11,000	SS81101	11,275
<b>TOTAL Sewer Administration</b>	<b>11,000</b>		<b>11,275</b>
Sanitary Sewers, Contr Expend	395,797	SS81204	349,401
<b>TOTAL Sanitary Sewers</b>	<b>395,797</b>		<b>349,401</b>
<b>TOTAL Home And Community Services</b>	<b>406,797</b>		<b>360,676</b>
Social Security , Empl Bnfts	842	SS90308	862
<b>TOTAL Employee Benefits</b>	<b>842</b>		<b>862</b>
Other Debt, Principal	9,067	SS97896	9,067
<b>TOTAL Debt Principal</b>	<b>9,067</b>		<b>9,067</b>
Other Debt, Interest	2,176	SS97897	1,813
<b>TOTAL Debt Interest</b>	<b>2,176</b>		<b>1,813</b>
<b>TOTAL Expenditures</b>	<b>429,162</b>		<b>382,587</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>429,162</b>		<b>382,587</b>

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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	2,886	<b>SS8021</b>	-19,371
<b>Restated Fund Balance - Beg of Year</b>	2,886	<b>SS8022</b>	-19,371
ADD - REVENUES AND OTHER SOURCES	406,905		416,290
DEDUCT - EXPENDITURES AND OTHER USES	429,162		382,587
<b>Fund Balance - End of Year</b>	<b>-19,371</b>	<b>SS8029</b>	<b>14,332</b>

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(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	476,800	SS1299N	466,795
<b>TOTAL Estimated Revenues</b>	<b>476,800</b>		<b>466,795</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>476,800</b>		<b>466,795</b>

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(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Home And Community Services	463,709	SS8999N	453,704
App - Debt Service	13,091	SS9899N	13,091
<b>TOTAL Appropriations</b>	<b>476,800</b>		<b>466,795</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>476,800</b>		<b>466,795</b>



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(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	100,529	SW200	72,460
<b>TOTAL Cash</b>	<b>100,529</b>		<b>72,460</b>
Water Rents Receivable	12,983	SW350	14,568
<b>TOTAL Other Receivables (net)</b>	<b>12,983</b>		<b>14,568</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>113,511</b>		<b>87,029</b>

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(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	768	SW600	
<b>TOTAL Accounts Payable</b>	<b>768</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>768</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	112,743	SW915	87,029
<b>TOTAL Assigned Fund Balance</b>	<b>112,743</b>		<b>87,029</b>
Unassigned Fund Balance		SW917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>112,743</b>		<b>87,029</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>113,511</b>		<b>87,029</b>

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(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Metered Water Sales	63,207	SW2140	66,740
<b>TOTAL Departmental Income</b>	<b>63,207</b>		<b>66,740</b>
<b>TOTAL Revenues</b>	<b>63,207</b>		<b>66,740</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>63,207</b>		<b>66,740</b>

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(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	1,295	SW19104	1,276
<b>TOTAL Unallocated Insurance</b>	<b>1,295</b>		<b>1,276</b>
<b>TOTAL General Government Support</b>	<b>1,295</b>		<b>1,276</b>
Water Administration, Pers Serv	930	SW83101	930
Water Administration, Contr Expend	658	SW83104	24,769
<b>TOTAL Water Administration</b>	<b>1,588</b>		<b>25,699</b>
Source Supply Pwr & Pump, Contr Expend	7,047	SW83204	7,792
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>7,047</b>		<b>7,792</b>
Water Purification, Contr Expend	7,396	SW83304	12,957
<b>TOTAL Water Purification</b>	<b>7,396</b>		<b>12,957</b>
Water Trans & Distrib, Contr Expend	20,609	SW83404	18,961
<b>TOTAL Water Trans &amp; Distrib</b>	<b>20,609</b>		<b>18,961</b>
<b>TOTAL Home And Community Services</b>	<b>36,641</b>		<b>65,409</b>
Social Security , Empl Bnfts	71	SW90308	71
<b>TOTAL Employee Benefits</b>	<b>71</b>		<b>71</b>
Debt Principal, Serial Bonds	25,565	SW97106	25,698
<b>TOTAL Debt Principal</b>	<b>25,565</b>		<b>25,698</b>
<b>TOTAL Expenditures</b>	<b>63,572</b>		<b>92,455</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>63,572</b>		<b>92,455</b>

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(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>113,110</b>	<b>SW8021</b>	<b>112,745</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>113,110</b>	<b>SW8022</b>	<b>112,745</b>
ADD - REVENUES AND OTHER SOURCES	63,207		66,740
DEDUCT - EXPENDITURES AND OTHER USES	63,572		92,455
<b>Fund Balance - End of Year</b>	<b>112,745</b>	<b>SW8029</b>	<b>87,032</b>

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(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	64,548	SW1299N	65,530
<b>TOTAL Estimated Revenues</b>	<b>64,548</b>		<b>65,530</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>64,548</b>		<b>65,530</b>

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(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Home And Community Services	38,850	SW8999N	39,700
App - Debt Service	25,698	SW9899N	25,830
<b>TOTAL Appropriations</b>	<b>64,548</b>		<b>65,530</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>64,548</b>		<b>65,530</b>

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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	2,980	TA200	3,090
<b>TOTAL Cash</b>	<b>2,980</b>		<b>3,090</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,980</b>		<b>3,090</b>



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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Consolidated Payroll	2,980	TA10	3,090
<b>TOTAL Agency Liabilities</b>	<b>2,980</b>		<b>3,090</b>
<b>TOTAL Liabilities</b>	<b>2,980</b>		<b>3,090</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,980</b>		<b>3,090</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Total Non-Current Govt Liabilities	2,133,934	W129	2,002,169
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>2,133,934</b>		<b>2,002,169</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,133,934</b>		<b>2,002,169</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Bond Anticipation Notes Payable	192,578	W626	142,578
<b>TOTAL Notes Payable</b>	<b>192,578</b>		<b>142,578</b>
Other Long Term Debt	45,333	W689	36,266
<b>TOTAL Other Liabilities</b>	<b>45,333</b>		<b>36,266</b>
Bonds Payable	1,896,023	W628	1,823,325
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,896,023</b>		<b>1,823,325</b>
<b>TOTAL Liabilities</b>	<b>2,133,934</b>		<b>2,002,169</b>
<b>TOTAL Liabilities</b>	<b>2,133,934</b>		<b>2,002,169</b>

**TOWN OF Andes**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2016**

2/28/2017

County of: Delaware

Municipal Code: 120302300000

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
2008	BOND E	Water(EFC) - D0-17044			02/07/2002	08/02/2031	0.00%			\$169,406	\$9,590	\$0	\$0		\$159,816
2008	BOND E	Water(EFC)- D0-15916			08/03/2000	08/01/2020	0.00%			\$124,617	\$8,308	\$0	\$0		\$116,309
2009	BOND E	EFC#17423 Water			02/12/2009	01/16/2039	0.00%		\$233,800	\$187,000	\$7,800	\$0	\$0		\$179,200
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$481,023	\$25,698	\$0	\$0	\$0	\$455,325
2015	BAN N	2015 Volvo Motor Grader			07/23/2015	07/22/2018	2.00%		\$192,578	\$192,578	\$50,000	\$0	\$0		\$142,578
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$192,578	\$50,000	\$0	\$0	\$0	\$142,578
2010	BOND N	Highway Garage			12/01/2010	06/01/2039	3.75%		\$1,650,000	\$1,415,000	\$47,000	\$0	\$0		\$1,368,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$1,415,000	\$47,000	\$0	\$0	\$0	\$1,368,000
2007	OTHR N	Sewer-lateral installation			01/01/2005	01/01/2020	1.00%			\$45,333	\$9,067	\$0	\$0		\$36,266
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$45,333	\$9,067	\$0	\$0	\$0	\$36,266
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$0	\$2,133,934	\$131,765	\$0	\$0	\$0	\$2,002,169

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

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$406,419.50
Time Deposits	9Z2021	\$1,006,759.13
Total		\$1,413,178.63
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,583,362.94
Total		\$3,083,362.94
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Andes  
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
****-1166	\$23,295	\$0	\$0	\$23,295
****-4224	\$184	\$0	\$0	\$184
****-9501	\$347,938	\$45,977	\$65,057	\$328,859
****-4101	\$12,453	\$0	\$9,362	\$3,090
****-8601	\$26	\$0	\$0	\$26
****-7801	\$23,182	\$5,000	\$26,172	\$2,010
****-8601	\$74,715	\$0	\$2,255	\$72,460
****-7924	\$301,511	\$0	\$45,977	\$255,534
****-8101	\$33,093	\$0	\$0	\$33,093
****-5601	\$38,270	\$0	\$0	\$38,270
****-6401	\$160,768	\$0	\$0	\$160,768
****-8224	\$4,132	\$0	\$0	\$4,132
****-8824	\$496,482	\$0	\$5,000	\$491,482
	Total Adjusted Bank Balance			\$1,413,205
	Petty Cash			\$0
	Adjustments			\$0
	Total Cash			9ZCASH * \$1,413,205
	Total Cash Balance All Funds			9ZCASHB * \$1,413,205

\* Must be equal



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

<b>Total Full Time Employees:</b>			8		
<b>Total Part Time Employees:</b>			33		
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$63,839.00	8	8	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$43,563.11	8	33	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$4,950.45	8	33	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$130,880.92	8		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,250.00	7		
<b>Total</b>		<b>\$244,483.48</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$244,522.14</b>			



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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,619	866	gallons	
Diesel Fuel	\$49,902	21,983	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity	\$46,841	488,687	kilowatt-hours	
Coal			tons	
Propane	\$2,050	1,351	gallons	

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

CERTIFICATION OF CHIEF FISCAL OFFICER

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

Karen Kropp  
Name of Report Preparer if different than Chief Fiscal Officer

Wayland Gladstone  
Name

(607) 437-4988  
Telephone Number

Supervisor  
Title

PO Box 125 Andes, NY 13731  
Official Address

02/28/2017  
Date of Certification

(845) 676-4791  
Official Telephone Number

TOWN OF Andes  
Financial Comments  
For the Fiscal Year Ending 2016