

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 12/31/2018

\*\*\*\*\*

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

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

TOWN OF Andes  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	54,719	A200	34,685
Cash In Time Deposits	121,829	A201	121,071
<b>TOTAL Cash</b>	<b>176,548</b>		<b>155,757</b>
Due From Other Funds		A391	30,000
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>30,000</b>
Cash Special Reserves	310,769	A230	318,167
<b>TOTAL Restricted Assets</b>	<b>310,769</b>		<b>318,167</b>
<b>TOTAL Assets</b>	<b>487,316</b>		<b>503,923</b>

TOWN OF Andes  
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For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		A600	6,745
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>6,745</b>
Overpayments & Clearing Account	3,331	A690	5,247
<b>TOTAL Other Liabilities</b>	<b>3,331</b>		<b>5,247</b>
<b>TOTAL Liabilities</b>	<b>3,331</b>		<b>11,992</b>
<b>Fund Balance</b>			
General Reserve	310,769	A870	282,167
Other Restricted Fund Balance	36,000	A899	36,000
<b>TOTAL Restricted Fund Balance</b>	<b>346,769</b>		<b>318,167</b>
Unassigned Fund Balance	137,216	A917	173,765
<b>TOTAL Unassigned Fund Balance</b>	<b>137,216</b>		<b>173,765</b>
<b>TOTAL Fund Balance</b>	<b>483,985</b>		<b>491,932</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>487,316</b>		<b>503,923</b>

TOWN OF Andes  
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For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	653,324	A1001	671,337
<b>TOTAL Real Property Taxes</b>	<b>653,324</b>		<b>671,337</b>
Interest & Penalties On Real Prop Taxes	8,763	A1090	11,908
<b>TOTAL Real Property Tax Items</b>	<b>8,763</b>		<b>11,908</b>
Clerk Fees	1,755	A1255	1,044
Planning Board Fees	50	A2115	400
Sale of Cemetery Lots	1,200	A2190	2,150
<b>TOTAL Departmental Income</b>	<b>3,005</b>		<b>3,594</b>
Interest And Earnings	556	A2401	578
<b>TOTAL Use of Money And Property</b>	<b>556</b>		<b>578</b>
Dog Licenses	330	A2544	261
Building And Alteration Permits	12,692	A2555	5,961
<b>TOTAL Licenses And Permits</b>	<b>13,022</b>		<b>6,222</b>
Fines And Forfeited Bail	11,265	A2610	5,362
<b>TOTAL Fines And Forfeitures</b>	<b>11,265</b>		<b>5,362</b>
Refunds of Prior Year's Expenditures		A2701	
Unclassified (specify)	4,498	A2770	5,165
<b>TOTAL Miscellaneous Local Sources</b>	<b>4,498</b>		<b>5,165</b>
St Aid, Revenue Sharing	83,459	A3001	7,937
St Aid, Reorganization & Efficiency Grants		A3004	900
St Aid, Mortgage Tax	33,076	A3005	21,994
<b>TOTAL State Aid</b>	<b>116,535</b>		<b>30,831</b>
<b>TOTAL Revenues</b>	<b>810,968</b>		<b>734,998</b>
<b>TOTAL Revenues</b>	<b>810,968</b>		<b>734,998</b>

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<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	23,119	A11101	23,300
Municipal Court, Contr Expend	4,230	A11104	5,098
<b>TOTAL Municipal Court</b>	<b>27,349</b>		<b>28,398</b>
Supervisor,pers Serv	16,500	A12201	16,500
Supervisor,contr Expend	11,589	A12204	12,225
<b>TOTAL Supervisor</b>	<b>28,089</b>		<b>28,725</b>
Tax Collection,pers Serv	8,600	A13301	8,700
Tax Collection,contr Expend	845	A13304	862
<b>TOTAL Tax Collection</b>	<b>9,445</b>		<b>9,562</b>
Assessment, Pers Serv	42,202	A13551	43,046
Assessment, Contr Expend	4,230	A13554	3,366
<b>TOTAL Assessment</b>	<b>46,432</b>		<b>46,412</b>
Clerk,pers Serv	25,414	A14101	25,540
Clerk,contr Expend	1,699	A14104	1,571
<b>TOTAL Clerk</b>	<b>27,113</b>		<b>27,111</b>
Law, Pers Serv	4,220	A14201	4,304
Law, Contr Expend		A14204	500
<b>TOTAL Law</b>	<b>4,220</b>		<b>4,804</b>
Elections, Contr Expend	2,947	A14504	4,529
<b>TOTAL Elections</b>	<b>2,947</b>		<b>4,529</b>
Records Mgmt, PerS. SerV.	1,250	A14601	1,250
Records Mgmt, Contr Expend	92	A14604	464
<b>TOTAL Records Mgmt</b>	<b>1,342</b>		<b>1,714</b>
Buildings, Equip & Cap Outlay	6,951	A16202	
Buildings, Contr Expend	20,418	A16204	25,925
<b>TOTAL Buildings</b>	<b>27,369</b>		<b>25,925</b>
Central Comm System, Equip & Cap Outlay	833	A16502	903
<b>TOTAL Central Comm System</b>	<b>833</b>		<b>903</b>
Central Print & Mail,contr Expend	5,653	A16704	4,563
<b>TOTAL Central Print &amp; Mail</b>	<b>5,653</b>		<b>4,563</b>
Unallocated Insurance, Contr Expend	44,092	A19104	46,319
<b>TOTAL Unallocated Insurance</b>	<b>44,092</b>		<b>46,319</b>
Municipal Assn Dues, Contr Expend	1,100	A19204	2,100
<b>TOTAL Municipal Assn Dues</b>	<b>1,100</b>		<b>2,100</b>
<b>TOTAL General Government Support</b>	<b>241,984</b>		<b>247,065</b>
Traffic Control, Pers Serv	1,766	A33101	1,801
<b>TOTAL Traffic Control</b>	<b>1,766</b>		<b>1,801</b>
Control of Animals, Pers Serv	3,245	A35101	3,310
<b>TOTAL Control of Animals</b>	<b>3,245</b>		<b>3,310</b>
<b>TOTAL Public Safety</b>	<b>5,011</b>		<b>5,111</b>
Public Health, Pers Serv	812	A40101	828
<b>TOTAL Public Health</b>	<b>812</b>		<b>828</b>

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<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>2,062</b>		<b>2,078</b>
Street Admin, Pers Serv	50,140	A50101	47,775
Street Admin, Contr Expend	67	A50104	424
<b>TOTAL Street Admin</b>	<b>50,207</b>		<b>48,199</b>
Garage, Contr Expend	22,344	A51324	38,769
<b>TOTAL Garage</b>	<b>22,344</b>		<b>38,769</b>
<b>TOTAL Transportation</b>	<b>72,551</b>		<b>86,968</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	27,456	A71401	27,770
Playgr & Rec Centers, Contr Expend	14,023	A71404	21,574
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>41,479</b>		<b>49,344</b>
Library, Contr Expend	33,600	A74104	39,583
<b>TOTAL Library</b>	<b>33,600</b>		<b>39,583</b>
<b>TOTAL Culture And Recreation</b>	<b>75,079</b>		<b>88,926</b>
Zoning, Pers Serv	7,280	A80101	7,425
<b>TOTAL Zoning</b>	<b>7,280</b>		<b>7,425</b>
Planning, Pers Serv	31,005	A80201	31,625
Planning, Contr Expend	4,963	A80204	4,782
<b>TOTAL Planning</b>	<b>35,968</b>		<b>36,407</b>
Research, Contr Expend	672	A80304	814
<b>TOTAL Research</b>	<b>672</b>		<b>814</b>
Refuse & Garbage, Pers Serv	16,807	A81601	18,222
Refuse & Garbage, Contr Expend	11,849	A81604	16,188
<b>TOTAL Refuse &amp; Garbage</b>	<b>28,656</b>		<b>34,411</b>
Cemetery, Contr Expend	4,096	A88104	2,828
<b>TOTAL Cemetery</b>	<b>4,096</b>		<b>2,828</b>
Misc Home & Comm Serv, Contr Expend	19,196	A89894	
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>19,196</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>95,868</b>		<b>81,884</b>
State Retirement System	57,056	A90108	31,157
Social Security, Employer Cont	20,916	A90308	21,038
Unemployment Insurance, Empl Bnfts	2,071	A90508	1,432
Hospital & Medical (dental) Ins, Empl Bnft	68,945	A90608	62,992
Other Employee Benefits (spec)	1,623	A90898	1,143
<b>TOTAL Employee Benefits</b>	<b>150,610</b>		<b>117,763</b>

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<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	50,419	A97207	48,656
<b>TOTAL Debt Interest</b>	<b>50,419</b>		<b>48,656</b>
<b>TOTAL Expenditures</b>	<b>742,185</b>		<b>727,051</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 Expenditures</b>	<b>742,185</b>		<b>727,051</b>



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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	415,174	<b>A8021</b>	483,957
<b>Restated Fund Balance - Beg of Year</b>	415,174	<b>A8022</b>	483,957
ADD - REVENUES AND OTHER SOURCES	810,968		734,998
DEDUCT - EXPENDITURES AND OTHER USES	742,185		727,051
<b>Fund Balance - End of Year</b>	<b>483,957</b>	<b>A8029</b>	<b>491,903</b>

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	671,337	A1049N	679,827
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	750	A2499N	750
Est Rev - Licenses And Permits	7,800	A2599N	5,300
Est Rev - Fines And Forfeitures	10,000	A2649N	7,500
Est Rev - Miscellaneous Local Sources	4,000	A2799N	4,000
Est Rev - State Aid	28,350	A3099N	33,350
<b>TOTAL Estimated Revenues</b>	<b>733,037</b>		<b>741,527</b>
<b>TOTAL Estimated Revenues</b>	<b>733,037</b>		<b>741,527</b>

TOWN OF Andes  
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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	261,448	A1999N	266,662
App - Public Safety	5,211	A3999N	5,121
App - Health	2,078	A4999N	2,203
App - Transportation	78,475	A5999N	82,963
App - Economic Assistance And Opportunity	1,600	A6999N	1,600
App - Culture And Recreation	85,100	A7999N	91,700
App - Home And Community Services	77,025	A8999N	78,778
App - Employee Benefits	126,100	A9199N	118,500
App - Debt Service	96,000	A9899N	94,000
<b>TOTAL Appropriations</b>	<b>733,037</b>		<b>741,527</b>
<b>TOTAL Appropriations</b>	<b>733,037</b>		<b>741,527</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash In Time Deposits	191,644	CD201	186,842
<b>TOTAL Cash</b>	<b>191,644</b>		<b>186,842</b>
<b>TOTAL Assets</b>	<b>191,644</b>		<b>186,842</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	191,644	CD915	186,842
<b>TOTAL Assigned Fund Balance</b>	<b>191,644</b>		<b>186,842</b>
<b>TOTAL Fund Balance</b>	<b>191,644</b>		<b>186,842</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>191,644</b>		<b>186,842</b>

TOWN OF Andes  
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Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Andes  
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Other Agencies		CD86894	4,802
Unidentified Community Develop	7,394	CD86898	
<b>TOTAL Unidentified Community Develop</b>	<b>7,394</b>		<b>4,802</b>
<b>TOTAL Home And Community Services</b>	<b>7,394</b>		<b>4,802</b>
<b>TOTAL Expenditures</b>	<b>7,394</b>		<b>4,802</b>
<b>TOTAL Expenditures</b>	<b>7,394</b>		<b>4,802</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>199,038</b>	<b>CD8021</b>	<b>191,644</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>199,038</b>	<b>CD8022</b>	<b>191,644</b>
DEDUCT - EXPENDITURES AND OTHER USES	7,394		4,802
<b>Fund Balance - End of Year</b>	<b>191,644</b>	<b>CD8029</b>	<b>186,842</b>



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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	80,419	DA200	92,327
Cash In Time Deposits	355,248	DA201	356,035
<b>TOTAL Cash</b>	<b>435,667</b>		<b>448,362</b>
Due From Other Funds	138,000	DA391	162,595
<b>TOTAL Due From Other Funds</b>	<b>138,000</b>		<b>162,595</b>
<b>TOTAL Assets</b>	<b>573,667</b>		<b>610,957</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
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>138,779</b>		<b>138,779</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	65,000	DA914	65,000
Assigned Unappropriated Fund Balance	369,888	DA915	407,177
<b>TOTAL Assigned Fund Balance</b>	<b>434,888</b>		<b>472,177</b>
<b>TOTAL Fund Balance</b>	<b>434,888</b>		<b>472,177</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>573,667</b>		<b>610,957</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	891,040	DA1001	909,900
<b>TOTAL Real Property Taxes</b>	<b>891,040</b>		<b>909,900</b>
Transportation Services, Other Govts	25,662	DA2300	25,351
Snow Removal Services-Other Govts	18,517	DA2302	7,714
<b>TOTAL Intergovernmental Charges</b>	<b>44,180</b>		<b>33,066</b>
Interest And Earnings	503	DA2401	468
<b>TOTAL Use of Money And Property</b>	<b>503</b>		<b>468</b>
Sales of Scrap & Excess Materials		DA2650	9,638
Sales of Equipment		DA2665	38,755
Insurance Recoveries	10,275	DA2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>10,275</b>		<b>48,393</b>
Unclassified (specify)	1,988	DA2770	865
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,988</b>		<b>865</b>
St Aid, Consolidated Highway Aid	94,003	DA3501	418,737
<b>TOTAL State Aid</b>	<b>94,003</b>		<b>418,737</b>
Fed Aid Emer Disaster Assist		DA4960	19,328
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>19,328</b>
<b>TOTAL Revenues</b>	<b>1,041,989</b>		<b>1,430,756</b>
Term Bonds		DA5700	
<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 Revenues</b>	<b>1,041,989</b>		<b>1,430,756</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Maint of Streets, Pers Serv	150,840	DA51101	170,902
Maint of Streets, Contr Expend	172,338	DA51104	107,741
<b>TOTAL Maint of Streets</b>	<b>323,178</b>		<b>278,643</b>
Perm Improve Highway, Equip & Cap Outlay	384,334	DA51122	362,653
<b>TOTAL Perm Improve Highway</b>	<b>384,334</b>		<b>362,653</b>
Machinery, Equip & Cap Outlay	49,999	DA51302	125,000
Machinery, Contr Expend	107,085	DA51304	144,339
<b>TOTAL Machinery</b>	<b>157,084</b>		<b>269,339</b>
Snow Removal, Pers Serv	161,487	DA51421	182,098
Snow Removal, Contr Expend	40,321	DA51424	114,451
<b>TOTAL Snow Removal</b>	<b>201,808</b>		<b>296,549</b>
<b>TOTAL Transportation</b>	<b>1,066,405</b>		<b>1,207,184</b>
State Retirement, Empl Bnfts	36,892	DA90108	39,841
Social Security , Empl Bnfts	23,898	DA90308	26,855
Unemployment Insurance, Empl Bnfts	1,487	DA90508	1,182
Disability Insurance, Empl Bnfts		DA90558	440
Hospital & Medical (dental) Ins, Empl Bnft	81,462	DA90608	60,114
<b>TOTAL Employee Benefits</b>	<b>143,739</b>		<b>128,432</b>
Debt Principal, Bond Anticipation Notes	36,342	DA97306	56,800
<b>TOTAL Debt Principal</b>	<b>36,342</b>		<b>56,800</b>
Debt Interest, Bond Anticipation Notes	2,862	DA97307	1,050
<b>TOTAL Debt Interest</b>	<b>2,862</b>		<b>1,050</b>
<b>TOTAL Expenditures</b>	<b>1,249,349</b>		<b>1,393,466</b>
<b>TOTAL Expenditures</b>	<b>1,249,349</b>		<b>1,393,466</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>642,248</b>	<b>DA8021</b>	<b>434,888</b>
Prior Period Adj -Increase In Fund Balance		DA8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>642,248</b>	<b>DA8022</b>	<b>434,888</b>
ADD - REVENUES AND OTHER SOURCES	1,041,989		1,430,756
DEDUCT - EXPENDITURES AND OTHER USES	1,249,349		1,393,466
<b>Fund Balance - End of Year</b>	<b>434,888</b>	<b>DA8029</b>	<b>472,177</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	909,900	DA1049N	940,500
Est Rev - Intergovernmental Charges	30,000	DA2399N	30,000
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	300,000	DA3099N	300,000
<b>TOTAL Estimated Revenues</b>	<b>1,242,400</b>		<b>1,273,000</b>
Appropriated Fund Balance	65,000	DA599N	65,000
<b>TOTAL Estimated Other Sources</b>	<b>65,000</b>		<b>65,000</b>
<b>TOTAL Estimated Revenues</b>	<b>1,307,400</b>		<b>1,338,000</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Transportation	1,054,500	DA5999N	1,093,000
App - Employee Benefits	190,000	DA9199N	183,000
App - Debt Service	62,900	DA9899N	62,000
<b>TOTAL Appropriations</b>	<b>1,307,400</b>		<b>1,338,000</b>
<b>TOTAL Appropriations</b>	<b>1,307,400</b>		<b>1,338,000</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	32,002	H200	32,003
<b>TOTAL Cash</b>	<b>32,002</b>		<b>32,003</b>
<b>TOTAL Assets</b>	<b>32,002</b>		<b>32,003</b>



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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable	171,720	H626	114,920
<b>TOTAL Notes Payable</b>	<b>171,720</b>		<b>114,920</b>
<b>TOTAL Liabilities</b>	<b>171,720</b>		<b>114,920</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-139,717	H917	-82,916
<b>TOTAL Unassigned Fund Balance</b>	<b>-139,717</b>		<b>-82,916</b>
<b>TOTAL Fund Balance</b>	<b>-139,717</b>		<b>-82,916</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>32,002</b>		<b>32,003</b>

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 For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Unclassified (specify)		H2770	1
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>1</b>
Bans Redeemed From Appropriations	36,342	H5731	56,800
<b>TOTAL Proceeds of Obligations</b>	<b>36,342</b>		<b>56,800</b>
<b>TOTAL Other Sources</b>	<b>36,342</b>		<b>56,800</b>
<b>TOTAL Revenues</b>	<b>36,342</b>		<b>56,801</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay	65,484	H51302	
<b>TOTAL Machinery</b>	<b>65,484</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>65,484</b>		<b>0</b>
Debt Principal, Bond Anticipation Notes		H97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>65,484</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>65,484</b>		<b>0</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-110,576</b>	<b>H8021</b>	<b>-139,717</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-110,576</b>	<b>H8022</b>	<b>-139,717</b>
ADD - REVENUES AND OTHER SOURCES	36,342		56,801
DEDUCT - EXPENDITURES AND OTHER USES	65,484		
<b>Fund Balance - End of Year</b>	<b>-139,717</b>	<b>H8029</b>	<b>-82,916</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	5,062	SL200	4,782
<b>TOTAL Cash</b>	<b>5,062</b>		<b>4,782</b>
<b>TOTAL Assets</b>	<b>5,062</b>		<b>4,782</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	5,062	SL915	4,782
<b>TOTAL Assigned Fund Balance</b>	<b>5,062</b>		<b>4,782</b>
<b>TOTAL Fund Balance</b>	<b>5,062</b>		<b>4,782</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,062</b>		<b>4,782</b>

TOWN OF Andes  
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(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
<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 Revenues</b>	<b>8,000</b>		<b>8,000</b>

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(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Street Lighting, Contr Expend	8,093	SL51824	8,279
<b>TOTAL Street Lighting</b>	<b>8,093</b>		<b>8,279</b>
<b>TOTAL Transportation</b>	<b>8,093</b>		<b>8,279</b>
<b>TOTAL Expenditures</b>	<b>8,093</b>		<b>8,279</b>
<b>TOTAL Expenditures</b>	<b>8,093</b>		<b>8,279</b>



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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	5,156	SL8021	5,063
Restated Fund Balance - Beg of Year	5,156	SL8022	5,063
ADD - REVENUES AND OTHER SOURCES	8,000		8,000
DEDUCT - EXPENDITURES AND OTHER USES	8,093		8,279
Fund Balance - End of Year	5,063	SL8029	4,784

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(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	4,371	SS200	-1,815
Cash In Time Deposits	985	SS201	1,736
<b>TOTAL Cash</b>	<b>5,357</b>		<b>-79</b>
Sewer Rents Receivable	5,037	SS360	6,510
Accounts Receivable	117,405	SS380	7,200
<b>TOTAL Other Receivables (net)</b>	<b>122,442</b>		<b>13,710</b>
<b>TOTAL Assets</b>	<b>127,799</b>		<b>13,630</b>

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(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	138,000	SS630	162,595
<b>TOTAL Due To Other Funds</b>	<b>138,000</b>		<b>162,595</b>
<b>TOTAL Liabilities</b>	<b>138,000</b>		<b>162,595</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-10,201	SS917	-148,965
<b>TOTAL Unassigned Fund Balance</b>	<b>-10,201</b>		<b>-148,965</b>
<b>TOTAL Fund Balance</b>	<b>-10,201</b>		<b>-148,965</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>127,799</b>		<b>13,630</b>

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(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Sewer Charges	38,749	SS2122	39,975
<b>TOTAL Departmental Income</b>	<b>38,749</b>		<b>39,975</b>
Sewer Serv Other Govts	325,300	SS2374	209,868
<b>TOTAL Intergovernmental Charges</b>	<b>325,300</b>		<b>209,868</b>
Interest And Earnings	38	SS2401	27
<b>TOTAL Use of Money And Property</b>	<b>38</b>		<b>27</b>
<b>TOTAL Revenues</b>	<b>364,087</b>		<b>249,870</b>
<b>TOTAL Revenues</b>	<b>364,087</b>		<b>249,870</b>

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(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	10,652	SS19104	11,290
<b>TOTAL Unallocated Insurance</b>	<b>10,652</b>		<b>11,290</b>
<b>TOTAL General Government Support</b>	<b>10,652</b>		<b>11,290</b>
Sewer Administration, Pers Serv	11,614	SS81101	11,700
<b>TOTAL Sewer Administration</b>	<b>11,614</b>		<b>11,700</b>
Sanitary Sewers, Contr Expend	354,958	SS81204	354,593
<b>TOTAL Sanitary Sewers</b>	<b>354,958</b>		<b>354,593</b>
<b>TOTAL Home And Community Services</b>	<b>366,572</b>		<b>366,293</b>
Social Security , Empl Bnfts	888	SS90308	895
<b>TOTAL Employee Benefits</b>	<b>888</b>		<b>895</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	1,451	SS97897	1,088
<b>TOTAL Debt Interest</b>	<b>1,451</b>		<b>1,088</b>
<b>TOTAL Expenditures</b>	<b>388,630</b>		<b>388,633</b>
<b>TOTAL Expenditures</b>	<b>388,630</b>		<b>388,633</b>

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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	14,332	SS8021	-10,211
Restated Fund Balance - Beg of Year	14,332	SS8022	-10,211
ADD - REVENUES AND OTHER SOURCES	364,087		249,870
DEDUCT - EXPENDITURES AND OTHER USES	388,630		388,633
Fund Balance - End of Year	-10,211	SS8029	-148,975

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(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	40,000	SS1299N	44,000
Est Rev - Intergovernmental Charges	430,034	SS2399N	424,889
<b>TOTAL Estimated Revenues</b>	<b>470,034</b>		<b>468,889</b>
<b>TOTAL Estimated Revenues</b>	<b>470,034</b>		<b>468,889</b>

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(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Home And Community Services	457,967	SS8999N	456,822
App - Debt Service	12,067	SS9899N	12,067
<b>TOTAL Appropriations</b>	<b>470,034</b>		<b>468,889</b>
<b>TOTAL Appropriations</b>	<b>470,034</b>		<b>468,889</b>



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(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	29,743	SW200	24,175
<b>TOTAL Cash</b>	<b>29,743</b>		<b>24,175</b>
Water Rents Receivable	10,742	SW350	13,310
<b>TOTAL Other Receivables (net)</b>	<b>10,742</b>		<b>13,310</b>
<b>TOTAL Assets</b>	<b>40,485</b>		<b>37,485</b>

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(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		SW600	635
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>635</b>
Due To Other Funds		SW630	30,000
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>30,000</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>30,635</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	40,485	SW915	6,849
<b>TOTAL Assigned Fund Balance</b>	<b>40,485</b>		<b>6,849</b>
<b>TOTAL Fund Balance</b>	<b>40,485</b>		<b>6,849</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>40,485</b>		<b>37,485</b>

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(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Metered Water Sales	66,923	SW2140	68,116
<b>TOTAL Departmental Income</b>	<b>66,923</b>		<b>68,116</b>
Refunds of Prior Year's Expenditures	50	SW2701	384
<b>TOTAL Miscellaneous Local Sources</b>	<b>50</b>		<b>384</b>
Interfund Revenues		SW2801	
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>66,973</b>		<b>68,500</b>
Interfund Transfers		SW5031	
Additional Description Transfer from General			
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>66,973</b>		<b>68,500</b>

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(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	1,345	SW19104	1,419
<b>TOTAL Unallocated Insurance</b>	<b>1,345</b>		<b>1,419</b>
<b>TOTAL General Government Support</b>	<b>1,345</b>		<b>1,419</b>
Water Administration, Pers Serv	930	SW83101	930
Water Administration, Contr Expend	49,417	SW83104	47,678
<b>TOTAL Water Administration</b>	<b>50,347</b>		<b>48,608</b>
Source Supply Pwr & Pump, Contr Expend	7,450	SW83204	8,589
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>7,450</b>		<b>8,589</b>
Water Purification, Contr Expend	27,527	SW83304	16,515
<b>TOTAL Water Purification</b>	<b>27,527</b>		<b>16,515</b>
Water Trans & Distrib, Contr Expend	948	SW83404	970
<b>TOTAL Water Trans &amp; Distrib</b>	<b>948</b>		<b>970</b>
<b>TOTAL Home And Community Services</b>	<b>86,271</b>		<b>74,682</b>
Social Security , Empl Bnfts	71	SW90308	71
<b>TOTAL Employee Benefits</b>	<b>71</b>		<b>71</b>
Debt Principal, Serial Bonds	25,830	SW97106	25,963
<b>TOTAL Debt Principal</b>	<b>25,830</b>		<b>25,963</b>
<b>TOTAL Expenditures</b>	<b>113,517</b>		<b>102,136</b>
<b>TOTAL Expenditures</b>	<b>113,517</b>		<b>102,136</b>

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For the Fiscal Year Ending 2018

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	87,030	SW8021	40,486
Restated Fund Balance - Beg of Year	87,030	SW8022	40,486
ADD - REVENUES AND OTHER SOURCES	66,973		68,500
DEDUCT - EXPENDITURES AND OTHER USES	113,517		102,136
Fund Balance - End of Year	40,486	SW8029	6,850

TOWN OF Andes  
Annual Update Document  
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	67,803	SW1299N	72,003
<b>TOTAL Estimated Revenues</b>	<b>67,803</b>		<b>72,003</b>
<b>TOTAL Estimated Revenues</b>	<b>67,803</b>		<b>72,003</b>

TOWN OF Andes  
Annual Update Document  
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Home And Community Services	41,850	SW8999N	46,050
App - Debt Service	25,953	SW9899N	25,953
<b>TOTAL Appropriations</b>	<b>67,803</b>		<b>72,003</b>
<b>TOTAL Appropriations</b>	<b>67,803</b>		<b>72,003</b>

TOWN OF Andes  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	3,611	TA200	3,116
<b>TOTAL Cash</b>	<b>3,611</b>		<b>3,116</b>
<b>TOTAL Assets</b>	<b>3,611</b>		<b>3,116</b>



TOWN OF Andes  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Consolidated Payroll	3,611	TA10	3,116
<b>TOTAL Agency Liabilities</b>	<b>3,611</b>		<b>3,116</b>
<b>TOTAL Liabilities</b>	<b>3,611</b>		<b>3,116</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,611</b>		<b>3,116</b>

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 For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,905,547	W129	1,743,749
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>1,905,547</b>		<b>1,743,749</b>
<b>TOTAL Assets</b>	<b>1,905,547</b>		<b>1,743,749</b>

TOWN OF Andes  
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	127,852	W638	48,084
Other Long Term Debt	27,200	W689	18,133
<b>TOTAL Other Liabilities</b>	<b>155,052</b>		<b>66,217</b>
Bonds Payable	1,750,495	W628	1,677,532
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,750,495</b>		<b>1,677,532</b>
<b>TOTAL Liabilities</b>	<b>1,905,547</b>		<b>1,743,749</b>
<b>TOTAL Liabilities</b>	<b>1,905,547</b>		<b>1,743,749</b>

TOWN OF Andes  
Statement of Indebtedness  
For the Fiscal Year Ending 2018

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%		\$150,094		\$9,855	\$0	\$0		\$140,239
2008	BOND E	Water(EFC)- D0-15916			08/03/2000	08/01/2020	0.00%		\$108,001		\$8,308	\$0	\$0		\$99,693
2009	BOND E	EFC#17423 Water			02/12/2009	01/16/2039	0.00%		\$233,800	\$171,400	\$7,800	\$0	\$0		\$163,600
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$429,495	\$25,963	\$0	\$0	\$0	\$403,532
2015	BAN N	2015 Volvo Motor Grader			07/23/2015	07/19/2019	2.00%		\$192,578	\$106,236	\$35,000	\$0	\$0		\$71,236
2017	BAN N	Equipment			10/20/2017	10/18/2019	3.00%		\$65,484	\$65,484	\$21,800	\$0	\$0		\$43,684
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$171,720	\$56,800	\$0	\$0	\$0	\$114,920
2010	BOND N	Highway Garage			12/01/2010	06/01/2039	3.75%		\$1,650,000	\$1,321,000	\$47,000	\$0	\$0		\$1,274,000
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,321,000	\$47,000	\$0	\$0	\$0	\$1,274,000
2007	OTHR N	Sewer-lateral installation			01/01/2005	01/01/2020	1.00%		\$27,200	\$27,200	\$9,067	\$0	\$0		\$18,133
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$27,200	\$9,067	\$0	\$0	\$0	\$18,133
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,949,414	\$138,830	\$0	\$0	\$0	\$1,810,585

TOWN OF Andes  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2018

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$186,129.61
Time Deposits	9Z2021	\$983,850.82
Total		\$1,169,980.43
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,292,613.00
Total		\$3,792,613.00
 <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 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4101	\$7,169	\$0	\$4,052	\$3,116
****-4224	\$1,736	\$0	\$0	\$1,736
****-8101	\$36,243	\$0	\$0	\$36,243
****-5601	\$31,394	\$0	\$0	\$31,394
****-6401	\$155,448	\$0	\$0	\$155,448
****-7801	\$28,762	\$0	\$30,577	(\$1,815)
****-7924	\$218,834	\$0	\$1,007	\$217,827
****-8101	\$661	\$0	\$0	\$661
****-8224	\$4,133	\$0	\$0	\$4,133
****-8601	\$27	\$0	\$0	\$27
****-8824	\$513,106	\$0	\$0	\$513,106
****-8601	\$24,597	\$0	\$422	\$24,175
****-9224	\$20,268	\$0	\$0	\$20,268
****-9501	\$227,961	\$1,007	\$85,465	\$143,502
****-0354	\$23,303	\$0	\$0	\$23,303
	Total Adjusted Bank Balance			\$1,173,124
	Petty Cash			\$.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$1,173,124
	Total Cash Balance All Funds		9ZCASHB *	\$1,173,124

\* Must be equal

TOWN OF Andes  
Local Government Questionnaire  
For the Fiscal Year Ending 2018

	<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 Andes  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2018

<b>Total Full Time Employees:</b>		9			
<b>Total Part Time Employees:</b>		34			
<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	\$70,998.00	9	9	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$48,860.03	9	34	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$2,614.39	9	34	
90558	Disability Insurance	\$439.50	8		
90608	Hospital and Medical (Dental) Insurance	\$123,105.97	8		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,143.25	7		
<b>Total</b>		<b>\$247,161.14</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$247,161.14</b>			



TOWN OF Andes  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$16,020	6,837	gallons	
Diesel Fuel	\$63,205	24,952	gallons	
Fuel Oil	\$13,124	5,360	gallons	
Natural Gas			cubic feet	
Electricity	\$56,143	454,059	kilowatt-hours	
Coal			tons	
Propane	\$1,117	638	gallons	

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 12/31/2018, 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 12/31/2018 and filed by means of electronic data transmission.

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

(607) 437-4988  
Telephone Number

02/18/2019  
Date of Certification

Wayland Gladstone  
Name

Town Supervisor  
Title

PO Box 125 Andes NY 13731  
Official Address

(845) 676-3231  
Official Telephone Number

TOWN OF Andes  
Financial Comments  
For the Fiscal Year Ending 2018

(A) GENERAL

Account Code Comment

- Account Code A917 Increased by \$30,000 to match Fund Balance.
- Account Code A201 Moved \$36k from A201 to A230 so reserves match.
- Account Code A230 Moved \$36k from A201 to A230 so reserves match.
- Account Code A391 Moved \$30,000 from A200 to A391 to change transfer to Due From.
- Account Code A99019 Zeroed out to change transfer to Due From.

(CD) SPECIAL GRANT

Account Code Comment

- Account Code CD868 Moved \$4,801.86 from CD86898 to CD86894 per email.
- Account Code CD868 Moved \$4,801.86 from CD86898 to CD86894 per email.

(SS) SEWER

Section Comment

It appears the 2018 Revenues in the SS Fund do not coincide with the 2018 Budget, please comment. Per email from Town: SS Fund is highly subsidized by NYC. Most of our expenses are paid as a reimbursement from NYC.

(SW) WATER

Account Code Comment

- Account Code SW915 Moved \$30,000 from SW915 to SW630 to change transfer to Due To.
- Account Code SW630 Moved \$30,000 from SW915 to SW630 to change transfer to Due To.
- Account Code SW503 Zeroed out to change transfer to Due From/Due To.

(W) GENERAL LONG-TERM DEBT

Account Code Comment

- Account Code W638 Updated NPL per email.
- Account Code W129 Updated NPL per email.