

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 12/31/2015

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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (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 2014 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 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	116,858	A200	7,690
Cash In Time Deposits	5,110	A201	5,426
TOTAL Cash	121,967		13,116
Accounts Receivable		A380	42,322
TOTAL Other Receivables (net)	0		42,322
Due From Other Funds	108,775	A391	
TOTAL Due From Other Funds	108,775		0
Cash Special Reserves	383,630	A230	360,087
TOTAL Restricted Assets	383,630		360,087
TOTAL Assets	614,373		415,525

TOWN OF Andes
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For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	52,267	A600	13,342
TOTAL Accounts Payable	52,267		13,342
Overpayments & Clearing Account	4,365	A690	3,328
TOTAL Other Liabilities	4,365		3,328
TOTAL Liabilities	56,631		16,670
Fund Balance			
General Reserve		A870	360,087
Other Restricted Fund Balance	36,000	A899	36,000
TOTAL Restricted Fund Balance	36,000		396,087
Committed Fund Balance	492,405	A913	
TOTAL Committed Fund Balance	492,405		0
Assigned Appropriated Fund Balance	12,000	A914	
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	12,000		0
Unassigned Fund Balance	17,336	A917	2,768
TOTAL Unassigned Fund Balance	17,336		2,768
TOTAL Fund Balance	557,742		398,855
TOTAL Liabilities, Deferred Inflows And Fund Balance	614,373		415,525

TOWN OF Andes
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For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	584,914	A1001	621,383
TOTAL Real Property Taxes	584,914		621,383
Interest & Penalties On Real Prop Taxes	10,639	A1090	11,468
TOTAL Real Property Tax Items	10,639		11,468
Clerk Fees	2,470	A1255	1,070
Planning Board Fees	700	A2115	50
Sale of Cemetery Lots	1,690	A2190	3,425
TOTAL Departmental Income	4,860		4,545
Interest And Earnings	1,047	A2401	883
TOTAL Use of Money And Property	1,047		883
Dog Licenses	182	A2544	392
Building And Alteration Permits	6,815	A2555	16,651
TOTAL Licenses And Permits	6,997		17,043
Fines And Forfeited Bail	6,524	A2610	8,312
TOTAL Fines And Forfeitures	6,524		8,312
Refunds of Prior Year's Expenditures	677	A2701	13
Unclassified (specify)	6,222	A2770	4,714
TOTAL Miscellaneous Local Sources	6,899		4,727
St Aid, Revenue Sharing	48,722	A3001	57,231
St Aid, Mortgage Tax	22,846	A3005	32,223
TOTAL State Aid	71,569		89,454
TOTAL Revenues	693,449		757,816
TOTAL Revenues	693,449		757,816

TOWN OF Andes
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	16,000	A10101	16,000
TOTAL Legislative Board	16,000		16,000
Municipal Court, Pers Serv	20,995	A11101	21,630
Municipal Court, Contr Expend	4,281	A11104	2,959
TOTAL Municipal Court	25,275		24,589
Supervisor,pers Serv	15,500	A12201	16,500
Supervisor,contr Expend	11,709	A12204	11,141
TOTAL Supervisor	27,209		27,641
Tax Collection,pers Serv	8,240	A13301	8,405
Tax Collection,contr Expend	934	A13304	721
TOTAL Tax Collection	9,174		9,126
Assessment, Pers Serv	39,800	A13551	40,580
Assessment, Contr Expend	2,613	A13554	2,409
TOTAL Assessment	42,413		42,989
Clerk,pers Serv	23,280	A14101	23,725
Clerk,contr Expend	1,928	A14104	2,005
TOTAL Clerk	25,208		25,730
Law, Pers Serv	3,900	A14201	3,978
Law, Contr Expend	3,591	A14204	3,692
TOTAL Law	7,491		7,670
Elections, Contr Expend	3,197	A14504	2,820
TOTAL Elections	3,197		2,820
Records Mgmt, PerS. SerV.	1,250	A14601	1,250
TOTAL Records Mgmt	1,250		1,250
Buildings, Equip & Cap Outlay		A16202	136,142
Buildings, Contr Expend	73,101	A16204	23,321
TOTAL Buildings	73,101		159,463
Central Comm System, Equip & Cap Outlay	757	A16502	1,930
TOTAL Central Comm System	757		1,930
Central Print & Mail,contr Expend	4,984	A16704	5,272
TOTAL Central Print & Mail	4,984		5,272
Unallocated Insurance, Contr Expend	39,776	A19104	41,734
TOTAL Unallocated Insurance	39,776		41,734
Municipal Assn Dues, Contr Expend	2,000	A19204	2,099
TOTAL Municipal Assn Dues	2,000		2,099
TOTAL General Government Support	277,835		368,313
Traffic Control, Pers Serv	1,649	A33101	1,665
TOTAL Traffic Control	1,649		1,665
Control of Animals, Pers Serv	3,090	A35101	3,150
TOTAL Control of Animals	3,090		3,150
TOTAL Public Safety	4,739		4,815
Public Health, Pers Serv	750	A40101	765
TOTAL Public Health	750		765

TOWN OF Andes
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Registrar of Vital Statistics, Pers Serv	1,250	A40201	1,250
TOTAL Registrar of Vital Statistics	1,250		1,250
TOTAL Health	2,000		2,015
Street Admin, Pers Serv	46,394	A50101	47,305
Street Admin, Contr Expend	684	A50104	154
TOTAL Street Admin	47,078		47,459
Garage, Contr Expend	35,010	A51324	31,259
TOTAL Garage	35,010		31,259
TOTAL Transportation	82,088		78,718
Veterans Service, Contr Expend	450	A65104	450
TOTAL Veterans Service	450		450
Programs For Aging, Contr Expend	650	A67724	1,150
TOTAL Programs For Aging	650		1,150
TOTAL Economic Assistance And Opportunity	1,100		1,600
Playgr & Rec Centers, Pers Serv	13,170	A71401	17,054
Playgr & Rec Centers, Contr Expend	11,185	A71404	13,375
TOTAL Playgr & Rec Centers	24,355		30,428
Library, Contr Expend	26,390	A74104	30,182
TOTAL Library	26,390		30,182
TOTAL Culture And Recreation	50,745		60,611
Zoning, Pers Serv	6,725	A80101	6,860
TOTAL Zoning	6,725		6,860
Planning, Pers Serv	25,993	A80201	28,250
Planning, Contr Expend	4,680	A80204	4,711
TOTAL Planning	30,673		32,961
Research, Contr Expend	949	A80304	835
TOTAL Research	949		835
Refuse & Garbage, Pers Serv	16,918	A81601	16,136
Refuse & Garbage, Contr Expend	9,252	A81604	13,435
TOTAL Refuse & Garbage	26,170		29,571
Cemetery, Contr Expend	4,613	A88104	3,653
TOTAL Cemetery	4,613		3,653
Misc Home & Comm Serv, Contr Expend	53,455	A89894	77,757
TOTAL Misc Home & Comm Serv	53,455		77,757
TOTAL Home And Community Services	122,584		151,637
State Retirement System	28,000	A90108	56,206
Social Security, Employer Cont	18,509	A90308	19,104
Unemployment Insurance, Empl Bnfts	1,537	A90508	4,410
Hospital & Medical (dental) Ins, Empl Bnft	54,291	A90608	67,163
Other Employee Benefits	1,019	A91898	1,168
TOTAL Employee Benefits	103,355		148,050

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Debt Principal, Installment Bonds	47,000	A97206	47,000
TOTAL Debt Principal	47,000		47,000
Debt Interest, Installment Bonds	55,706	A97207	53,944
TOTAL Debt Interest	55,706		53,944
TOTAL Expenditures	747,153		916,703
Transfers, Other Funds	185,778	A99019	
TOTAL Operating Transfers	185,778		0
TOTAL Other Uses	185,778		0
TOTAL Expenditures	932,931		916,703

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	797,195	A8021	557,713
Restated Fund Balance - Beg of Year	797,195	A8022	557,713
ADD - REVENUES AND OTHER SOURCES	693,449		757,816
DEDUCT - EXPENDITURES AND OTHER USES	932,931		916,703
Fund Balance - End of Year	557,713	A8029	398,826

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	621,383	A1049N	642,665
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	1,500
Est Rev - Licenses And Permits	10,300	A2599N	10,300
Est Rev - Fines And Forfeitures	10,000	A2649N	10,000
Est Rev - Miscellaneous Local Sources	4,000	A2799N	4,000
Est Rev - State Aid	23,350	A3099N	26,350
TOTAL Estimated Revenues	681,333		705,615
Appropriated Fund Balance	12,000	A599N	0
TOTAL Estimated Other Sources	12,000		0
TOTAL Estimated Revenues	693,333		705,615

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	250,773	A1999N	256,057
App - Public Safety	4,915	A3999N	5,060
App - Health	2,015	A4999N	2,038
App - Transportation	78,105	A5999N	79,401
App - Economic Assistance And Opportunity	1,600	A6999N	1,600
App - Culture And Recreation	65,500	A7999N	67,500
App - Home And Community Services	72,925	A8999N	75,459
App - Employee Benefits	116,500	A9199N	119,000
App - Debt Service	101,000	A9899N	99,500
TOTAL Appropriations	693,333		705,615
TOTAL Appropriations	693,333		705,615

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	210,674	CD201	210,684
TOTAL Cash	210,674		210,684
TOTAL Assets	210,674		210,684

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds		CD630	11,607
TOTAL Due To Other Funds	0		11,607
TOTAL Liabilities	0		11,607
Fund Balance			
Assigned Unappropriated Fund Balance	210,674	CD915	199,077
TOTAL Assigned Fund Balance	210,674		199,077
TOTAL Fund Balance	210,674		199,077
TOTAL Liabilities, Deferred Inflows And Fund Balance	210,674		210,684

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Grants From Local Governments		CD2706	110,212
TOTAL Miscellaneous Local Sources	0		110,212
TOTAL Revenues	0		110,212
TOTAL Revenues	0		110,212

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Other Agencies		CD86894	110,212
Unidentified Community Develop		CD86898	11,607
TOTAL Unidentified Community Develop	0		121,819
TOTAL Home And Community Services	0		121,819
TOTAL Expenditures	0		121,819
TOTAL Expenditures	0		121,819

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	210,684	CD8021	210,684
Restated Fund Balance - Beg of Year	210,684	CD8022	210,684
ADD - REVENUES AND OTHER SOURCES			110,212
DEDUCT - EXPENDITURES AND OTHER USES			121,819
Fund Balance - End of Year	210,684	CD8029	199,077

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	296,987	DA200	217,055
Cash In Time Deposits	260,997	DA201	561,922
TOTAL Cash	557,984		778,977
Due From Other Funds		DA391	11,607
TOTAL Due From Other Funds	0		11,607
TOTAL Assets	557,984		790,584

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	28,279	DA600	21,531
TOTAL Accounts Payable	28,279		21,531
Due To Other Funds	108,775	DA630	
TOTAL Due To Other Funds	108,775		0
Due To Other Governments	138,779	DA631	138,779
TOTAL Due To Other Governments	138,779		138,779
TOTAL Liabilities	275,834		160,311
Fund Balance			
Assigned Appropriated Fund Balance		DA914	50,000
Assigned Unappropriated Fund Balance	282,151	DA915	580,273
TOTAL Assigned Fund Balance	282,151		630,273
TOTAL Fund Balance	282,151		630,273
TOTAL Liabilities, Deferred Inflows And Fund Balance	557,984		790,584

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	819,490	DA1001	859,490
TOTAL Real Property Taxes	819,490		859,490
Transportation Services, Other Govts	14,900	DA2300	13,456
Snow Removal Services-Other Govts	10,611	DA2302	19,502
TOTAL Intergovernmental Charges	25,510		32,958
Interest And Earnings	1,098	DA2401	1,155
TOTAL Use of Money And Property	1,098		1,155
Sales of Scrap & Excess Materials	742	DA2650	100
Insurance Recoveries	20,833	DA2680	
TOTAL Sale of Property And Compensation For Loss	21,574		100
Unclassified (specify)	4,183	DA2770	2,475
TOTAL Miscellaneous Local Sources	4,183		2,475
St Aid, Consolidated Highway Aid	387,724	DA3501	270,026
TOTAL State Aid	387,724		270,026
Fed Aid Emer Disaster Assist	227,111	DA4960	315,665
TOTAL Federal Aid	227,111		315,665
TOTAL Revenues	1,486,690		1,481,869
Bond Anticipation Notes		DA5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	1,486,690		1,481,869

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Maint of Streets, Pers Serv	133,270	DA51101	151,992
Maint of Streets, Contr Expend	181,993	DA51104	169,837
TOTAL Maint of Streets	315,263		321,829
Perm Improve Highway, Equip & Cap Outlay	387,724	DA51122	270,026
TOTAL Perm Improve Highway	387,724		270,026
Maint of Bridges, Contr Expend	21,415	DA51204	
TOTAL Maint of Bridges	21,415		0
Machinery, Equip & Cap Outlay		DA51302	1,853
Machinery, Contr Expend	130,036	DA51304	169,729
TOTAL Machinery	130,036		171,582
Brush And Weeds, Contr Expend	1,039	DA51404	
TOTAL Brush And Weeds	1,039		0
Snow Removal, Pers Serv	138,734	DA51421	140,080
Snow Removal, Contr Expend	69,884	DA51424	79,914
TOTAL Snow Removal	208,618		219,994
TOTAL Transportation	1,064,095		983,431
Emergency Disaster Work, Contr		DA87604	3,101
TOTAL Emergency Disaster Work	0		3,101
TOTAL Home And Community Services	0		3,101
State Retirement, Empl Bnfts	50,121	DA90108	45,000
Social Security , Empl Bnfts	21,093	DA90308	22,472
Unemployment Insurance, Empl Bnfts	2,175	DA90508	3,040
Disability Insurance, Empl Bnfts	138	DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	70,727	DA90608	76,693
TOTAL Employee Benefits	144,255		147,204
TOTAL Expenditures	1,208,350		1,133,736
TOTAL Expenditures	1,208,350		1,133,736

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,802	DA8021	282,142
Restated Fund Balance - Beg of Year	3,802	DA8022	282,142
ADD - REVENUES AND OTHER SOURCES	1,486,690		1,481,869
DEDUCT - EXPENDITURES AND OTHER USES	1,208,350		1,133,736
Fund Balance - End of Year	282,142	DA8029	630,275

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	859,490	DA1049N	870,390
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	2,500	DA2799N	1,500
Est Rev - State Aid	260,000	DA3099N	260,000
TOTAL Estimated Revenues	1,151,500		1,161,400
Appropriated Fund Balance		DA599N	50,000
TOTAL Estimated Other Sources	0		50,000
TOTAL Estimated Revenues	1,151,500		1,211,400

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	983,500	DA5999N	1,000,500
App - Employee Benefits	168,000	DA9199N	157,000
App - Debt Service		DA9899N	53,900
TOTAL Appropriations	1,151,500		1,211,400
TOTAL Appropriations	1,151,500		1,211,400

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	32,001	H200	32,001
Cash In Time Deposits		H201	
TOTAL Cash	32,001		32,001
TOTAL Assets	32,001		32,001

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Other Liabilities		H688	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	32,001	H915	32,001
TOTAL Assigned Fund Balance	32,001		32,001
TOTAL Fund Balance	32,001		32,001
TOTAL Liabilities, Deferred Inflows And Fund Balance	32,001		32,001

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
St Aid, Sewer Cap Proj	88,116	H3990	
TOTAL State Aid	88,116		0
TOTAL Revenues	88,116		0
Interfund Transfers	85,778	H5031	
TOTAL Interfund Transfers	85,778		0
Bond Anticipation Notes		H5730	192,578
TOTAL Proceeds of Obligations	0		192,578
TOTAL Other Sources	85,778		192,578
TOTAL Revenues	173,894		192,578

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Buildings, Equip & Cap Outlay	85,778	H16202	
TOTAL Buildings	85,778		0
TOTAL General Government Support	85,778		0
Machinery, Equip & Cap Outlay		H51302	192,578
TOTAL Machinery	0		192,578
TOTAL Transportation	0		192,578
Parks, Equip & Cap Outlay	2,042	H71102	
TOTAL Parks	2,042		0
TOTAL Culture And Recreation	2,042		0
Sanitary Sewers, Equip & Cap Outlay	88,116	H81202	
TOTAL Sanitary Sewers	88,116		0
TOTAL Home And Community Services	88,116		0
TOTAL Expenditures	175,936		192,578
TOTAL Expenditures	175,936		192,578

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	34,015	H8021	31,973
Restated Fund Balance - Beg of Year	34,015	H8022	31,973
ADD - REVENUES AND OTHER SOURCES	173,894		192,578
DEDUCT - EXPENDITURES AND OTHER USES	175,936		192,578
Fund Balance - End of Year	31,973	H8029	31,973

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(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	2,866	SL200	4,645
TOTAL Cash	2,866		4,645
TOTAL Assets	2,866		4,645

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(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	2,866	SL915	4,645
TOTAL Assigned Fund Balance	2,866		4,645
TOTAL Fund Balance	2,866		4,645
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,866		4,645

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(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	8,000	SL1001	8,000
TOTAL Real Property Taxes	8,000		8,000
TOTAL Revenues	8,000		8,000
TOTAL Revenues	8,000		8,000

TOWN OF Andes
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For the Fiscal Year Ending 2015

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Street Lighting, Contr Expend	8,040	SL51824	6,221
TOTAL Street Lighting	8,040		6,221
TOTAL Transportation	8,040		6,221
TOTAL Expenditures	8,040		6,221
TOTAL Expenditures	8,040		6,221

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,907	SL8021	2,867
Restated Fund Balance - Beg of Year	2,907	SL8022	2,867
ADD - REVENUES AND OTHER SOURCES	8,000		8,000
DEDUCT - EXPENDITURES AND OTHER USES	8,040		6,221
Fund Balance - End of Year	2,867	SL8029	4,647

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	24,232	SS200	3,563
Cash In Time Deposits	1,120	SS201	2,652
TOTAL Cash	25,352		6,214
Sewer Rents Receivable	5,390	SS360	6,105
TOTAL Other Receivables (net)	5,390		6,105
TOTAL Assets	30,742		12,319

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	27,846	SS600	31,680
TOTAL Accounts Payable	27,846		31,680
TOTAL Liabilities	27,846		31,680
Fund Balance			
Assigned Unappropriated Fund Balance	2,896	SS915	
TOTAL Assigned Fund Balance	2,896		0
Unassigned Fund Balance		SS917	-19,361
TOTAL Unassigned Fund Balance	0		-19,361
TOTAL Fund Balance	2,896		-19,361
TOTAL Liabilities, Deferred Inflows And Fund Balance	30,742		12,319

TOWN OF Andes
 Annual Update Document
 For the Fiscal Year Ending 2015

(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Sewer Charges	37,224	SS2122	38,840
TOTAL Departmental Income	37,224		38,840
Interest And Earnings	86	SS2401	55
TOTAL Use of Money And Property	86		55
St Aid, Sewer Cap Proj	280,676	SS3990	368,010
TOTAL State Aid	280,676		368,010
TOTAL Revenues	317,986		406,905
TOTAL Revenues	317,986		406,905

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Unallocated Insurance, Contr Expend	10,782	SS19104	10,280
TOTAL Unallocated Insurance	10,782		10,280
TOTAL General Government Support	10,782		10,280
Sewer Administration, Pers Serv	10,548	SS81101	11,000
TOTAL Sewer Administration	10,548		11,000
Sanitary Sewers, Contr Expend	278,872	SS81204	395,797
TOTAL Sanitary Sewers	278,872		395,797
TOTAL Home And Community Services	289,420		406,797
Social Security , Empl Bnfts	807	SS90308	842
TOTAL Employee Benefits	807		842
Other Debt, Principal	9,067	SS97896	9,067
TOTAL Debt Principal	9,067		9,067
Other Debt, Interest	2,538	SS97897	2,176
TOTAL Debt Interest	2,538		2,176
TOTAL Expenditures	312,614		429,162
TOTAL Expenditures	312,614		429,162

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,486	SS8021	2,886
Restated Fund Balance - Beg of Year	-2,486	SS8022	2,886
ADD - REVENUES AND OTHER SOURCES	317,986		406,905
DEDUCT - EXPENDITURES AND OTHER USES	312,614		429,162
Fund Balance - End of Year	2,886	SS8029	-19,371

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Departmental Income	467,773	SS1299N	476,800
TOTAL Estimated Revenues	467,773		476,800
TOTAL Estimated Revenues	467,773		476,800

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	467,773	SS8999N	463,709
App - Debt Service		SS9899N	13,091
TOTAL Appropriations	467,773		476,800
TOTAL Appropriations	467,773		476,800

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	104,984	SW200	100,529
TOTAL Cash	104,984		100,529
Water Rents Receivable	10,140	SW350	12,983
TOTAL Other Receivables (net)	10,140		12,983
TOTAL Assets	115,124		113,511

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	2,015	SW600	768
TOTAL Accounts Payable	2,015		768
TOTAL Liabilities	2,015		768
Fund Balance			
Assigned Unappropriated Fund Balance	113,108	SW915	112,743
TOTAL Assigned Fund Balance	113,108		112,743
Unassigned Fund Balance		SW917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	113,108		112,743
TOTAL Liabilities, Deferred Inflows And Fund Balance	115,124		113,511

TOWN OF Andes
 Annual Update Document
 For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Metered Water Sales	60,667	SW2140	63,207
TOTAL Departmental Income	60,667		63,207
TOTAL Revenues	60,667		63,207
Interfund Transfers	100,000	SW5031	
TOTAL Interfund Transfers	100,000		0
TOTAL Other Sources	100,000		0
TOTAL Revenues	160,667		63,207

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Unallocated Insurance, Contr Expend	1,387	SW19104	1,295
TOTAL Unallocated Insurance	1,387		1,295
TOTAL General Government Support	1,387		1,295
Water Administration, Pers Serv	930	SW83101	930
Water Administration, Contr Expend	654	SW83104	658
TOTAL Water Administration	1,584		1,588
Source Supply Pwr & Pump, Contr Expend	6,449	SW83204	7,047
TOTAL Source Supply Pwr & Pump	6,449		7,047
Water Purification, Contr Expend	20,608	SW83304	7,396
TOTAL Water Purification	20,608		7,396
Water Trans & Distrib, Contr Expend	42,977	SW83404	20,609
TOTAL Water Trans & Distrib	42,977		20,609
TOTAL Home And Community Services	71,618		36,641
Social Security , Empl Bnfts	71	SW90308	71
TOTAL Employee Benefits	71		71
Debt Principal, Serial Bonds	25,432	SW97106	25,565
TOTAL Debt Principal	25,432		25,565
TOTAL Expenditures	98,508		63,572
TOTAL Expenditures	98,508		63,572

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	50,951	SW8021	113,110
Restated Fund Balance - Beg of Year	50,951	SW8022	113,110
ADD - REVENUES AND OTHER SOURCES	160,667		63,207
DEDUCT - EXPENDITURES AND OTHER USES	98,508		63,572
Fund Balance - End of Year	113,110	SW8029	112,745

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Departmental Income	62,190	SW1299N	64,548
TOTAL Estimated Revenues	62,190		64,548
TOTAL Estimated Revenues	62,190		64,548

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	36,625	SW8999N	38,850
App - Debt Service	25,565	SW9899N	25,698
TOTAL Appropriations	62,190		64,548
TOTAL Appropriations	62,190		64,548

TOWN OF Andes
 Annual Update Document
 For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	-1,791	TA200	2,980
TOTAL Cash	-1,791		2,980
TOTAL Assets	-1,791		2,980

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Consolidated Payroll	-1,791	TA10	2,980
TOTAL Agency Liabilities	-1,791		2,980
TOTAL Liabilities	-1,791		2,980
TOTAL Liabilities, Deferred Inflows And Fund Balance	-1,791		2,980

TOWN OF Andes
 Annual Update Document
 For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	2,022,988	W129	2,133,934
TOTAL Provision To Be Made In Future Budgets	2,022,988		2,133,934
TOTAL Assets	2,022,988		2,133,934

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Bond Anticipation Notes Payable		W626	192,578
TOTAL Notes Payable	0		192,578
Other Long Term Debt	54,400	W689	45,333
TOTAL Other Liabilities	54,400		45,333
Bonds Payable	1,968,588	W628	1,896,023
TOTAL Bond And Long Term Liabilities	1,968,588		1,896,023
TOTAL Liabilities	2,022,988		2,133,934
TOTAL Liabilities	2,022,988		2,133,934

TOWN OF Andes
Statement of Indebtedness
For the Fiscal Year Ending 2015

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%			\$178,863	\$9,457	\$0	\$0		\$169,406
2008	BOND E	Water(EFC)- D0-15916			08/03/2000	08/01/2020	0.00%			\$132,925	\$8,308	\$0	\$0		\$124,617
2009	BOND E	EFC#17423 Water			02/12/2009	01/16/2039	0.00%		\$233,800	\$194,800	\$7,800	\$0	\$0		\$187,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$506,588	\$25,565	\$0	\$0	\$0	\$481,023
2015	BAN N	2015 Volvo Motor Grader			07/23/2015	07/22/2018	2.00%		\$192,578	\$0			\$0		\$192,578
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$192,578	\$0	\$0	\$0	\$0	\$0	\$192,578
2010	BOND N	Highway Garage			12/01/2010	06/01/2039	3.75%		\$1,450,000	\$1,462,000	\$47,000	\$0	\$0		\$1,415,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,462,000	\$47,000	\$0	\$0	\$0	\$1,415,000
2007	OTHR N	Sewer-lateral installation			01/01/2005	01/01/2020	1.00%			\$54,400	\$9,067	\$0	\$0		\$45,333
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$54,400	\$9,067	\$0	\$0	\$0	\$45,333
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$192,578	\$2,022,988	\$81,632	\$0	\$0	\$0	\$2,133,934

TOWN OF Andes
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$193,459.46
Time Deposits	9Z2021	\$1,702,692.46
Total		\$1,896,151.92
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,846,709.89
Total		\$3,096,709.89
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 Andes
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1166	\$23,291	\$0	\$0	\$23,291
****-9501	\$286,957	\$0	\$23,291	\$263,666
****-4101	\$13,573	\$0	\$10,593	\$2,980
****-8824	\$567,348	\$0	\$0	\$567,348
****-4224	\$2,652	\$0	\$0	\$2,652
****-8224	\$4,124	\$0	\$0	\$4,124
****-8601	\$25	\$0	\$0	\$25
****-7801	\$25,956	\$0	\$22,394	\$3,563
****-8601	\$100,529	\$0	\$2,299	\$98,229
****-7924	\$300,666	\$599	\$0	\$301,265
****-8101	\$31,407	\$0	\$0	\$31,407
****-5601	\$42,189	\$0	\$0	\$42,189
****-6401	\$168,495	\$0	\$0	\$168,495
	Total Adjusted Bank Balance			\$1,509,233
	Petty Cash			\$.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	<u>\$1,509,233</u>
	Total Cash Balance All Funds		9ZCASHB *	<u>\$1,509,233</u>
	* Must be equal			

TOWN OF Andes
Local Government Questionnaire
For the Fiscal Year Ending 2015

Response

- | | |
|---|-----------|
| 1) Does your municipality have a written procurement policy? | Yes |
| 2) Have the financial statements for your municipality been independently audited?
If not, are you planning on having an audit conducted? | No
No |
| 3) Does your local government participate in an insurance pool with other local governments? | Yes |
| 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? | No |
| 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? | No |
| 8) Have you had a change in chief executive or chief fiscal officer during the last year? | No |
| 9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39? | Yes |

TOWN OF Andes
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:		9			
Total Part Time Employees:		25			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$101,206.00	9	7	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$42,488.51			
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$7,449.52			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$143,855.85			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,167.50			
Total		\$296,167.38			
Computed Total From Financial Section (comparative purposes only)		\$307,774.32			

TOWN OF Andes
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$13,052	6,210	gallons	
Diesel Fuel	\$66,380	22,889	gallons	
Fuel Oil	\$8,063	2,627	gallons	
Natural Gas	\$11,373	3,073	cubic feet	Kerosene
Electricity	\$52,405	468,061	kilowatt-hours	
Coal			tons	
Propane	\$2,595	1,254	gallons	

TOWN OF Andes
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

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, 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 12/31/2015, 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 12/31/2015 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

02/29/2016
Date of Certification

Wayland Gladstone
Name

Supervisor
Title

PO Box 125 Andes, NY 13731
Official Address

(845) 676-3231
Official Telephone Number