

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Amenia
County of Dutchess
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 Amenia

*** 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
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SL) LIGHTING
- (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 Amenia
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	445,831	A200	421,058
Cash In Time Deposits	150,981	A201	176,745
TOTAL Cash	596,812		597,803
Accounts Receivable	20,669	A380	11,125
TOTAL Other Receivables (net)	20,669		11,125
Due From State And Federal Government	88,892	A410	67,147
TOTAL State And Federal Aid Receivables	88,892		67,147
Due From Other Funds	61,841	A391	58,930
TOTAL Due From Other Funds	61,841		58,930
Prepaid Expenses	10,583	A480	13,657
TOTAL Prepaid Expenses	10,583		13,657
TOTAL Assets and Deferred Outflows of Resources	778,797		748,662

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

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	28,018	A600	8,068
TOTAL Accounts Payable	28,018		8,068
Accrued Liabilities	7,398	A601	9,916
TOTAL Accrued Liabilities	7,398		9,916
Due To Other Funds	2,437	A630	
TOTAL Due To Other Funds	2,437		0
TOTAL Liabilities	37,853		17,984
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,164	A691	
TOTAL Deferred Inflows of Resources	1,164		0
TOTAL Deferred Inflows of Resources	1,164		0
Fund Balance			
Not in Spendable Form	10,583	A806	13,657
TOTAL Nonspendable Fund Balance	10,583		13,657
Assigned Appropriated Fund Balance	55,000	A914	85,000
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	55,000		85,000
Unassigned Fund Balance	674,197	A917	632,021
TOTAL Unassigned Fund Balance	674,197		632,021
TOTAL Fund Balance	739,780		730,678
TOTAL Liabilities, Deferred Inflows And Fund Balance	778,797		748,662

TOWN OF Amenia
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	665,966	A1001	713,236
TOTAL Real Property Taxes	665,966		713,236
Interest & Penalties On Real Prop Taxes	10,831	A1090	6,926
TOTAL Real Property Tax Items	10,831		6,926
Non Prop Tax Dist By County	199,673	A1120	225,278
Franchises	69,451	A1170	70,221
TOTAL Non Property Tax Items	269,124		295,499
Clerk Fees	1,777	A1255	1,610
Other General Departmental Income	37,918	A1289	40,398
Park And Recreational Charges	28,392	A2001	22,041
Other Culture & Recreation Income	2,250	A2089	
Zoning Fees	710	A2110	1,050
Planning Board Fees	3,150	A2115	3,150
Refuse & Garbage Charges	60	A2130	
TOTAL Departmental Income	74,257		68,249
Interest And Earnings	1,056	A2401	1,215
Rental of Real Property	1,869	A2410	2,425
TOTAL Use of Money And Property	2,925		3,640
Games of Chance	80	A2530	89
Bingo Licenses	62	A2540	30
Dog Licenses	1,475	A2544	1,417
Licenses, Other	628	A2545	582
Building And Alteration Permits	53,085	A2555	71,106
Permits, Other	153	A2590	60
TOTAL Licenses And Permits	55,483		73,284
Fines And Forfeited Bail	28,083	A2610	31,774
Fines & Pen-Dog Cases	688	A2611	65
TOTAL Fines And Forfeitures	28,771		31,839
Sales of Equipment		A2665	416
Insurance Recoveries	10,533	A2680	
TOTAL Sale of Property And Compensation For Loss	10,533		416
Refunds of Prior Year's Expenditures		A2701	2,872
Gifts And Donations	275	A2705	1,900
Unclassified (specify)	635	A2770	13,700
TOTAL Miscellaneous Local Sources	910		18,472
St Aid, Revenue Sharing	37,309	A3001	37,309
St Aid, Mortgage Tax	79,306	A3005	70,438
St Aid - Other (specify)		A3089	3,300
St Aid, Other Transportation		A3589	3,300
St Aid, Youth Programs		A3820	2,000
St Aid-Other Cul & Rec St Aid	470	A3889	1,164
St Aid - Other Home And Community Service	147,579	A3989	
TOTAL State Aid	264,664		117,511
TOTAL Revenues	1,383,464		1,329,072
TOTAL Detail Revenues And Other Sources	1,383,464		1,329,072

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

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	23,028	A10101	23,028
Legislative Board, Contr Expend	720	A10104	634
TOTAL Legislative Board	23,748		23,662
Municipal Court, Pers Serv	65,685	A11101	67,000
Municipal Court, Contr Expend	9,238	A11104	13,486
TOTAL Municipal Court	74,923		80,486
Supervisor,pers Serv	79,588	A12201	76,370
Supervisor,contr Expend	600	A12204	1,200
TOTAL Supervisor	80,188		77,570
Dir of Finance, Pers Serv	5,000	A13101	5,000
Dir of Finance, Contr Expend	18,076	A13104	23,388
TOTAL Dir of Finance	23,076		28,388
Tax Collection,pers Serv	4,635	A13301	4,635
Tax Collection,equip & Cap Outlay		A13302	
Tax Collection,contr Expend	1,931	A13304	1,903
TOTAL Tax Collection	6,566		6,538
Assessment, Pers Serv	41,071	A13551	46,500
Assessment, Contr Expend	9,761	A13554	25,694
TOTAL Assessment	50,832		72,194
Clerk,pers Serv	55,091	A14101	52,784
Clerk,equip & Cap Outlay	1,000	A14102	
Clerk,contr Expend	2,573	A14104	4,117
TOTAL Clerk	58,664		56,901
Law, Contr Expend	85,115	A14204	62,278
TOTAL Law	85,115		62,278
Engineer, Contr Expend		A14404	37,526
TOTAL Engineer	0		37,526
Board of Ethics, Contr Expend		A14704	203
TOTAL Board of Ethics	0		203
Central Services Admin,contr Expend		A16104	4,992
TOTAL Central Services Admin	0		4,992
Buildings, Pers Serv	22,423	A16201	21,676
Buildings, Equip & Cap Outlay	1,448	A16202	5,281
Buildings, Contr Expend	145,373	A16204	152,742
TOTAL Buildings	169,244		179,699
Central Storeroom, Contr Expend	10,635	A16604	7,979
TOTAL Central Storeroom	10,635		7,979
Central Print & Mail,contr Expend	10,197	A16704	8,075
TOTAL Central Print & Mail	10,197		8,075
Central Data Process, Contr Expend		A16804	22,741
TOTAL Central Data Process	0		22,741
Unallocated Insurance, Contr Expend	44,578	A19104	45,857
TOTAL Unallocated Insurance	44,578		45,857
Municipal Assn Dues, Contr Expend	100	A19204	1,099
TOTAL Municipal Assn Dues	100		1,099

TOWN OF Amenia
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Judgements And Claims, Contr Expend	4,061	A19304	
TOTAL Judgements And Claims	4,061		0
Other Gen Govt Support, Contr Expend	22,400	A19894	
TOTAL Other Gen Govt Support	22,400		0
TOTAL General Government Support	664,327		716,188
Police, Pers Serv	10,424	A31201	9,651
Police, Equip & Cap Outlay	2,435	A31202	1,619
Police, Contr Expend		A31204	1,000
TOTAL Police	12,859		12,270
Traffic Control, Contr Expen	3,123	A33104	3,300
TOTAL Traffic Control	3,123		3,300
Control of Animals, Pers Serv	1,902	A35101	6,440
Control of Animals, Contr Expend	1,889	A35104	198
TOTAL Control of Animals	3,791		6,638
Safety Inspection, Pers Serv	51,206	A36201	48,759
Safety Inspection, Equip & Cap Outlay	100	A36202	418
Safety Inspection, Contr Expend	7,035	A36204	3,402
TOTAL Safety Inspection	58,341		52,579
TOTAL Public Safety	78,114		74,787
Registrar of Vital Stat Contr Expend	1,300	A40204	1,230
TOTAL Registrar of Vital Stat Contr Expend	1,300		1,230
TOTAL Health	1,300		1,230
Street Admin, Pers Serv	71,232	A50101	71,020
Street Admin, Contr Expend		A50104	252
TOTAL Street Admin	71,232		71,272
Garage, Equip & Cap Outlay	1,400	A51322	
Garage, Contr Expend	15,112	A51324	13,698
TOTAL Garage	16,512		13,698
Brush And Weeds, Contr Expend	2,220	A51404	
TOTAL Brush And Weeds	2,220		0
Bus Operations, Contr Expend	2,000	A56304	2,000
TOTAL Bus Operations	2,000		2,000
TOTAL Transportation	91,964		86,970
Admin, Contr Expend	5,196	A60104	5,456
TOTAL Admin	5,196		5,456
Veterans Service, Contr Expend	675	A65104	600
TOTAL Veterans Service	675		600
Programs For Aging, Contr Expend	8,017	A67724	7,132
TOTAL Programs For Aging	8,017		7,132
TOTAL Economic Assistance And Opportunity	13,888		13,188
Parks, Equip & Cap Outlay		A71102	88,671
Parks, Contr Expend	128,433	A71104	15,006
TOTAL Parks	128,433		103,677
Playgr & Rec Centers, Pers Serv	14,263	A71401	16,943

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Playgr & Rec Centers, Contr Expend	282	A71404	227
TOTAL Playgr & Rec Centers	14,545		17,170
Joint Rec Proj, Pers Serv	25,646	A71451	23,860
Joint Rec Proj, Contr Expend	14,511	A71454	12,380
TOTAL Joint Rec Proj	40,157		36,240
Special Rec Facility, Pers Serv	400	A71801	
Special Rec Facility, Contr Expend	4,032	A71804	4,839
TOTAL Special Rec Facility	4,432		4,839
Youth Prog, Contr Expend	9,086	A73104	10,013
TOTAL Youth Prog	9,086		10,013
Library, Contr Expend	62,000	A74104	
TOTAL Library	62,000		0
Historian, Contr Expend	273	A75104	1,369
TOTAL Historian	273		1,369
Celebrations, Contr Expend		A75504	3,734
TOTAL Celebrations	0		3,734
TOTAL Culture And Recreation	258,926		177,042
Zoning, Pers Serv	5,921	A80101	8,711
Zoning, Contr Expend		A80104	750
TOTAL Zoning	5,921		9,461
Planning, Pers Serv	19,979	A80201	18,274
Planning, Contr Expend	21,527	A80204	52,648
TOTAL Planning	41,506		70,922
Sewer Administration, Pers Serv		A81101	
TOTAL Sewer Administration	0		0
Comm Beautification, Contr Expend	3,000	A85104	2,600
TOTAL Comm Beautification	3,000		2,600
Cemetery, Contr Expend	650	A88104	500
TOTAL Cemetery	650		500
TOTAL Home And Community Services	51,077		83,483
State Retirement System	41,360	A90108	51,553
Social Security, Employer Cont	37,427	A90308	37,757
Worker's Compensation, Empl Bnfts	3,300	A90408	2,904
Unemployment Insurance, Empl Bnfts	1,548	A90508	3,786
Hospital & Medical (dental) Ins, Empl Bnft	27,129	A90608	13,961
TOTAL Employee Benefits	110,764		109,961
Debt Principal, Bond Anticipation Notes	41,000	A97306	76,000
TOTAL Debt Principal	41,000		76,000
TOTAL Expenditures	1,311,360		1,338,849
TOTAL Detail Expenditures And Other Uses	1,311,360		1,338,849

TOWN OF Amenia
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For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	612,695	A8021	739,780
Prior Period Adj -Increase In Fund Balance	54,981	A8012	675
Prior Period Adj -Decrease In Fund Balance		A8015	
Restated Fund Balance - Beg of Year	667,676	A8022	740,455
ADD - REVENUES AND OTHER SOURCES	1,383,464		1,329,072
DEDUCT - EXPENDITURES AND OTHER USES	1,311,360		1,338,849
Fund Balance - End of Year	739,780	A8029	730,678

TOWN OF Amenia
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	713,235	A1049N	708,190
Est Rev - Real Property Tax Items	8,000	A1099N	6,500
Est Rev - Non Property Tax Items	263,265	A1199N	262,601
Est Rev - Departmental Income	28,400	A1299N	28,200
Est Rev - Use of Money And Property	3,250	A2499N	3,250
Est Rev - Licenses And Permits	64,500	A2599N	64,500
Est Rev - Fines And Forfeitures	25,000	A2649N	25,000
Est Rev - Miscellaneous Local Sources	37,800	A2799N	37,800
Est Rev - State Aid	97,309	A3099N	97,309
TOTAL Estimated Revenues	1,240,759		1,233,350
Appropriated Fund Balance	55,000	A599N	85,000
TOTAL Estimated Other Sources	55,000		85,000
TOTAL Estimated Revenues And Other Sources	1,295,759		1,318,350

TOWN OF Amenia
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	754,419	A1999N	794,719
App - Public Safety	81,724	A3999N	84,440
App - Health	1,500	A4999N	1,500
App - Transportation	89,291	A5999N	90,894
App - Economic Assistance And Opportunity	12,806	A6999N	13,129
App - Culture And Recreation	92,060	A7999N	89,690
App - Home And Community Services	61,931	A8999N	64,804
App - Employee Benefits	135,087	A9199N	92,573
App - Debt Service	66,941	A9899N	86,601
TOTAL Appropriations	1,295,759		1,318,350
TOTAL Appropriations And Other Uses	1,295,759		1,318,350

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	179,558	DA200	163,395
Cash In Time Deposits	120,813	DA201	89,031
TOTAL Cash	300,371		252,426
Due From Other Funds		DA391	1,689
TOTAL Due From Other Funds	0		1,689
Prepaid Expenses	11,465	DA480	14,795
TOTAL Prepaid Expenses	11,465		14,795
Cash In Time Deposits Special Reserves		DA231	
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	311,836		268,910

TOWN OF Amenia
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	39,845	DA600	7,060
TOTAL Accounts Payable	39,845		7,060
Accrued Liabilities	8,527	DA601	10,375
TOTAL Accrued Liabilities	8,527		10,375
Due To Other Funds	6,868	DA630	
TOTAL Due To Other Funds	6,868		0
TOTAL Liabilities	55,240		17,435
Fund Balance			
Not in Spendable Form	11,465	DA806	14,795
TOTAL Nonspendable Fund Balance	11,465		14,795
Assigned Appropriated Fund Balance		DA914	5,000
Assigned Unappropriated Fund Balance	245,131	DA915	231,680
TOTAL Assigned Fund Balance	245,131		236,680
TOTAL Fund Balance	256,596		251,475
TOTAL Liabilities, Deferred Inflows And Fund Balance	311,836		268,910

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	713,274	DA1001	690,280
TOTAL Real Property Taxes	713,274		690,280
Other Transportation Departmental Income	200	DA1789	1,688
TOTAL Departmental Income	200		1,688
Interest And Earnings	555	DA2401	391
TOTAL Use of Money And Property	555		391
Sales of Equipment	6,120	DA2665	
TOTAL Sale of Property And Compensation For Loss	6,120		0
St Aid, Other Aid (specify)		DA3089	49,920
St Aid, Consolidated Highway Aid	82,436	DA3501	84,606
TOTAL State Aid	82,436		134,526
Fed Aid, Other Home And Comm Services	120,022	DA4989	
TOTAL Federal Aid	120,022		0
TOTAL Revenues	922,607		826,885
Bond Anticipation Notes		DA5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	922,607		826,885

TOWN OF Amenia
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Maint of Streets, Pers Serv	226,662	DA51101	234,131
Maint of Streets, Contr Expend	96,952	DA51104	104,897
TOTAL Maint of Streets	323,614		339,028
Perm Improve Highway, Equip & Cap Outlay	82,460	DA51122	84,608
Perm Improve Highway, Contr Expend	50,527	DA51124	
TOTAL Perm Improve Highway	132,987		84,608
Maint of Bridges, Contr Expend	2,000	DA51204	2,000
TOTAL Maint of Bridges	2,000		2,000
Machinery, Equip & Cap Outlay	28,000	DA51302	128,551
Machinery, Contr Expend	74,709	DA51304	71,138
TOTAL Machinery	102,709		199,689
Snow Removal, Pers Serv	20,268	DA51421	15,705
Snow Removal, Contr Expend	61,721	DA51424	68,344
TOTAL Snow Removal	81,989		84,049
TOTAL Transportation	643,299		709,374
State Retirement, Empl Bnfts	45,656	DA90108	55,850
Social Security , Empl Bnfts	18,738	DA90308	19,113
Worker's Compensation, Empl Bnfts	5,700	DA90408	5,700
Hospital & Medical (dental) Ins, Empl Bnft	34,359	DA90608	41,969
TOTAL Employee Benefits	104,453		122,632
Debt Principal, Bond Anticipation Notes		DA97306	
Debt Principal, Install Purch. Debt	24,707	DA97856	
TOTAL Debt Principal	24,707		0
Debt Interest, Bond Anticipation Notes	993	DA97307	
TOTAL Debt Interest	993		0
TOTAL Expenditures	773,452		832,006
TOTAL Detail Expenditures And Other Uses	773,452		832,006

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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	113,562	DA8021	256,596
Prior Period Adj -Decrease In Fund Balance	6,121	DA8015	
Restated Fund Balance - Beg of Year	107,441	DA8022	256,596
ADD - REVENUES AND OTHER SOURCES	922,607		826,885
DEDUCT - EXPENDITURES AND OTHER USES	773,452		832,006
Fund Balance - End of Year	256,596	DA8029	251,475

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	690,280	DA1049N	700,736
Est Rev - Use of Money And Property	300	DA2499N	300
Est Rev - State Aid	73,762	DA3099N	73,764
TOTAL Estimated Revenues	764,342		774,800
Appropriated Fund Balance		DA599N	5,000
TOTAL Estimated Other Sources	0		5,000
TOTAL Estimated Revenues And Other Sources	764,342		779,800

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	651,205	DA5999N	653,848
App - Employee Benefits	113,137	DA9199N	125,952
TOTAL Appropriations	764,342		779,800
TOTAL Appropriations And Other Uses	764,342		779,800

TOWN OF Amenia
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	1,835	H200	1,836
Cash In Time Deposits	271,299	H201	110,400
TOTAL Cash	273,134		112,236
Accounts Receivable		H380	153,949
TOTAL Other Receivables (net)	0		153,949
TOTAL Assets and Deferred Outflows of Resources	273,134		266,185

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	214,700	H600	23,177
TOTAL Accounts Payable	214,700		23,177
Retained Percentages-Contracts Payable	100,000	H605	
TOTAL Retained Percentages	100,000		0
Bond Anticipation Notes Payable	1,873,145	H626	
TOTAL Notes Payable	1,873,145		0
Other Liabilities		H688	100,000
Additional Description Retainage paid 2016			
TOTAL Other Liabilities	0		100,000
Due To Other Funds	56,846	H630	56,846
TOTAL Due To Other Funds	56,846		56,846
TOTAL Liabilities	2,244,691		180,023
Fund Balance			
Assigned Unappropriated Fund Balance		H915	86,162
TOTAL Assigned Fund Balance	0		86,162
Unassigned Fund Balance	-1,971,557	H917	
TOTAL Unassigned Fund Balance	-1,971,557		0
TOTAL Fund Balance	-1,971,557		86,162
TOTAL Liabilities, Deferred Inflows And Fund Balance	273,134		266,185

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	363	H2401	127
TOTAL Use of Money And Property	363		127
St Aid, Other		H3297	1,086,826
St Aid - Other Home And Community Service	995,181	H3989	121,975
TOTAL State Aid	995,181		1,208,801
TOTAL Revenues	995,544		1,208,928
Serial Bonds		H5710	983,103
Bans Redeemed From Appropriations	41,000	H5731	76,000
Installment Purchase Debt		H5785	
TOTAL Proceeds of Obligations	41,000		1,059,103
TOTAL Other Sources	41,000		1,059,103
TOTAL Detail Revenues And Other Sources	1,036,544		2,268,031

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fiscal Agents Fees, Contr Expend	4,430	H13804	5,712
TOTAL Fiscal Agents Fees	4,430		5,712
TOTAL General Government Support	4,430		5,712
Landfill Closure - Post Closure	1,341,393	H81612	204,600
TOTAL Landfill Closure - Post Closure	1,341,393		204,600
TOTAL Home And Community Services	1,341,393		204,600
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
TOTAL Expenditures	1,345,823		210,312
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,345,823		210,312

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

(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	-1,662,278	H8021	-1,971,557
Restated Fund Balance - Beg of Year	-1,662,278	H8022	-1,971,557
ADD - REVENUES AND OTHER SOURCES	1,036,544		2,268,031
DEDUCT - EXPENDITURES AND OTHER USES	1,345,823		210,312
Fund Balance - End of Year	-1,971,557	H8029	86,162

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Deferred Outflows of Resources - Pensions		K496	100,447
TOTAL Other	0		100,447
TOTAL Assets and Deferred Outflows of Resources	0		100,447

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	100,447
TOTAL Investments in Non-Current Government Assets	0		100,447
TOTAL Fund Balance	0		100,447
TOTAL	0		100,447

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

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	8,835	SL200	3,477
TOTAL Cash	8,835		3,477
TOTAL Assets and Deferred Outflows of Resources	8,835		3,477

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

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	2,021	SL600	657
TOTAL Accounts Payable	2,021		657
TOTAL Liabilities	2,021		657
Fund Balance			
Assigned Appropriated Fund Balance	4,000	SL914	2,820
Assigned Unappropriated Fund Balance	2,814	SL915	
TOTAL Assigned Fund Balance	6,814		2,820
TOTAL Fund Balance	6,814		2,820
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,835		3,477

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

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	19,000	SL1001	19,000
TOTAL Real Property Taxes	19,000		19,000
Interest And Earnings	10	SL2401	6
TOTAL Use of Money And Property	10		6
TOTAL Revenues	19,010		19,006
TOTAL Detail Revenues And Other Sources	19,010		19,006

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

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Street Lighting, Contr Expend	26,233	SL51824	23,000
TOTAL Street Lighting	26,233		23,000
TOTAL Transportation	26,233		23,000
TOTAL Expenditures	26,233		23,000
TOTAL Detail Expenditures And Other Uses	26,233		23,000

TOWN OF Amenia
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	14,037	SL8021	6,814
Restated Fund Balance - Beg of Year	14,037	SL8022	6,814
ADD - REVENUES AND OTHER SOURCES	19,010		19,006
DEDUCT - EXPENDITURES AND OTHER USES	26,233		23,000
Fund Balance - End of Year	6,814	SL8029	2,820

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

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	70,354	SW200	28,320
Cash In Time Deposits	125,465	SW201	175,405
TOTAL Cash	195,819		203,725
Accounts Receivable	16,461	SW380	13,518
TOTAL Other Receivables (net)	16,461		13,518
Due From Other Funds	445	SW391	
TOTAL Due From Other Funds	445		0
TOTAL Assets and Deferred Outflows of Resources	212,725		217,243

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

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	4,937	SW600	15,778
TOTAL Accounts Payable	4,937		15,778
Due To Other Funds		SW630	1,687
TOTAL Due To Other Funds	0		1,687
TOTAL Liabilities	4,937		17,465
Fund Balance			
Assigned Appropriated Fund Balance	20,000	SW914	5,000
Assigned Unappropriated Fund Balance	187,788	SW915	194,778
TOTAL Assigned Fund Balance	207,788		199,778
TOTAL Fund Balance	207,788		199,778
TOTAL Liabilities, Deferred Inflows And Fund Balance	212,725		217,243

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

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	39,407	SW1001	34,572
TOTAL Real Property Taxes	39,407		34,572
Unmetered Water Sales	82,324	SW2142	75,200
TOTAL Departmental Income	82,324		75,200
Interest And Earnings	315	SW2401	412
TOTAL Use of Money And Property	315		412
Unclassified (specify)	375	SW2770	20
TOTAL Miscellaneous Local Sources	375		20
TOTAL Revenues	122,421		110,204
TOTAL Detail Revenues And Other Sources	122,421		110,204

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

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Credit Card Fees		SW13754	5,247
TOTAL Credit Card Fees	0		5,247
TOTAL General Government Support	0		5,247
Water Administration, Pers Serv	5,294	SW83101	7,776
Water Administration, Contr Expend	6,477	SW83104	4,603
TOTAL Water Administration	11,771		12,379
Source Supply Pwr & Pump, Equip& Cap Outlay		SW83202	16,000
Source Supply Pwr & Pump, Contr Expend	52,622	SW83204	47,403
TOTAL Source Supply Pwr & Pump	52,622		63,403
Water Purification, Contr Expend	5,739	SW83304	3,010
TOTAL Water Purification	5,739		3,010
Water Trans & Distrib, Equip & Cap Outlay		SW83402	4,527
Water Trans & Distrib, Contr Expend	20,009	SW83404	28,938
TOTAL Water Trans & Distrib	20,009		33,465
TOTAL Home And Community Services	90,141		112,257
Social Security , Empl Bnfts	737	SW90308	710
TOTAL Employee Benefits	737		710
TOTAL Expenditures	90,878		118,214
TOTAL Detail Expenditures And Other Uses	90,878		118,214

TOWN OF Amenia
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	176,245	SW8021	207,788
Restated Fund Balance - Beg of Year	176,245	SW8022	207,788
ADD - REVENUES AND OTHER SOURCES	122,421		110,204
DEDUCT - EXPENDITURES AND OTHER USES	90,878		118,214
Fund Balance - End of Year	207,788	SW8029	199,778

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

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	54,612	SW1049N	34,072
Est Rev - Departmental Income	62,000	SW1299N	62,000
Est Rev - Use of Money And Property	100	SW2499N	100
TOTAL Estimated Revenues	116,712		96,172
Appropriated Fund Balance	20,000	SW599N	25,000
TOTAL Estimated Other Sources	20,000		25,000
TOTAL Estimated Revenues And Other Sources	136,712		121,172

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

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	116,117	SW8999N	115,495
App-Employee Benefits	595	SW9199N	677
TOTAL Appropriations	116,712		116,172
App - Interfund Transfer	20,000	SW9999N	5,000
TOTAL Other Uses	20,000		5,000
TOTAL Appropriations And Other Uses	136,712		121,172

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

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	1,179	TA200	105,139
Cash In Time Deposits	104,846	TA201	
TOTAL Cash	106,025		105,139
Due From Other Funds	3,865	TA391	
TOTAL Due From Other Funds	3,865		0
TOTAL Assets and Deferred Outflows of Resources	109,890		105,139

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

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds		TA630	2,086
TOTAL Due To Other Funds	0		2,086
State Retirement	28	TA18	279
Group Insurance	4,530	TA20	
Guaranty & Bid Deposits	104,846	TA30	99,975
Other Funds (specify)	486	TA85	2,799
TOTAL Agency Liabilities	109,890		103,053
TOTAL Liabilities	109,890		105,139
TOTAL Liabilities, Deferred Inflows And Fund Balance	109,890		105,139

TOWN OF Amenia
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	74,976	W129	1,140,954
TOTAL Provision To Be Made In Future Budgets	74,976		1,140,954
TOTAL Assets and Deferred Outflows of Resources	74,976		1,140,954

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Net Pension Liability -Proportionate Share		W638	73,368
Installment Purchase Debt		W685	
Compensated Absences	74,976	W687	70,027
TOTAL Other Liabilities	74,976		143,395
Bonds Payable		W628	983,103
TOTAL Bond And Long Term Liabilities	0		983,103
Deferred Inflows of Resources - Pensions		W697	14,456
TOTAL Deferred Inflows of Resources	0		14,456
TOTAL Liabilities	74,976		1,140,954
TOTAL Liabilities	74,976		1,140,954

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

3/1/2016

County of: Dutchess

Municipal Code: 130301800000

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
2011	BAN N	EFC			09/30/2011	09/30/2013	0.69%		\$223,471	\$215,471	\$215,471	\$215,471	\$0		\$0
2013	BAN N	BAN & EFC			09/30/2013	09/30/2014	0.00%		\$629,038	\$588,038	\$588,038	\$82,767	\$0		\$0
2014	BAN N	EFC			09/30/2014	09/30/2015	0.69%		\$521,255	\$521,255	\$521,255	\$0	\$0		\$0
2015	BAN N	EFC			01/01/2015	03/31/2015	0.00%		\$136,300	\$0	\$136,300	\$0	\$0		\$0
2012	BAN N	EFC			09/30/2012	09/30/2013	0.69%		\$562,946	\$548,381	\$548,381	\$548,381	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$136,300	\$1,873,145	\$2,009,445	\$846,619	\$0	\$0	\$0
2015	BOND N	NYS EFC Series 2015B 3-5311-0			07/01/2015	03/01/2030	5.00%	Y	\$983,103	\$0			\$0		\$983,103
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$983,103	\$0	\$0	\$0	\$0	\$0	\$983,103
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$1,119,403	\$1,873,145	\$2,009,445	\$846,619	\$0	\$0	\$983,103

TOWN OF Amenia
Maturity Schedule
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000003
Purpose of Issue		NYS EFC Series 2015B 3-5311-0
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	983,103
Date of Issue	2P3DT	7/1/2015
Interest Rate	2P3PC	5.00000
Final Maturity Date	2P3DM	3/1/2030
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P316	65,000
	2P317	60,000
	2P318	58,103
	2P319	60,000
	2P320	65,000
	2P321	65,000
	2P322	65,000
	2P323	65,000
	2P324	65,000
	2P325	65,000
	2P326	70,000
	2P327	70,000
	2P328	70,000
	2P329	70,000
	2P330	70,000

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	_____
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
Total		\$0.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,290,910.00
Total		\$2,540,910.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Amenia
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
****-1490	\$163,395	\$0	\$0	\$163,395
****-1506	\$28,320	\$0	\$0	\$28,320
****-1511	\$2,788	\$0	\$0	\$2,788
****-1527	\$315	\$375	\$0	\$690
****-1532	\$15,183	\$0	\$0	\$15,183
****-5535	\$24,568	\$0	\$0	\$24,568
****-0126	\$5,275	\$0	\$0	\$5,275
****-7545	\$399,373	\$6,502	\$0	\$405,875
****-7677	\$28,054	\$0	\$25,689	\$2,365
****-9701	\$9,639	\$0	\$4,070	\$5,569
****-4992	\$110,399	\$0	\$0	\$110,399
****-5377	\$1,836	\$0	\$0	\$1,836
****-0745	\$1	\$0	\$0	\$1
****-0943	\$2,050	\$0	\$0	\$2,050
****-1130	\$553	\$0	\$0	\$553
****-1075	\$80,000	\$0	\$0	\$80,000
****-1097	\$510	\$0	\$510	\$0
****-4045	\$2,799	\$0	\$0	\$2,799
****-4177	\$25,969	\$0	\$25,969	\$0
****-1163	\$1,800	\$0	\$0	\$1,800
****-1174	\$158	\$0	\$0	\$158
****-4144	\$407	\$0	\$0	\$407
****-4199	\$16,410	\$0	\$9,405	\$7,005
****-4210	\$2,432	\$0	\$0	\$2,432
****-3021	\$18,624	\$0	\$0	\$18,624
****-9587	\$15,758	\$0	\$0	\$15,758
****-0009	\$25,066	\$0	\$0	\$25,066
****-0008	\$20,053	\$0	\$0	\$20,053
****-0161	\$10,000	\$0	\$0	\$10,000
****-0025	\$40,334	\$0	\$0	\$40,334

TOWN OF Amenia
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
****-0027	\$50,388	\$0	\$0	\$50,388
****-0065	\$50,284	\$0	\$0	\$50,284
****-0073	\$60,407	\$0	\$0	\$60,407
****-0108	\$25,100	\$0	\$0	\$25,100
****-0109	\$18,598	\$0	\$0	\$18,598
****-9644	\$76,726	\$0	\$0	\$76,726
Total Adjusted Bank Balance				<u>\$1,274,806</u>
Petty Cash				<u>\$0.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$1,274,806</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$1,274,806</u>
* Must be equal				

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

	<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>Yes</u> <u>Yes</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 Amenia
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$107,403.00	7	13	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$57,580.00	7	56	
90408	Worker's Compensation Insurance	\$8,604.00	7	56	
90458	Life Insurance				
90508	Unemployment Insurance	\$3,786.00	1		
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$55,930.00	6	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$233,303.00			
Computed Total From Financial Section (comparative purposes only)		\$233,303.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$2,556	1,270	gallons	
Diesel Fuel	\$17,205	8,852	gallons	
Fuel Oil	\$26,010	12,508	gallons	
Natural Gas			cubic feet	
Electricity	\$63,376	413,004	kilowatt-hours	
Coal			tons	
Propane			gallons	

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Victoria Perotti, hereby certify that I am the Chief Fiscal Officer of the Town of Amenia, and that the information provided in the annual financial report of the Town of Amenia, 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 Amenia, and adopted by me as my signature for use in conjunction with the filing of the Town of Amenia's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Amenia's annual financial report for the fiscal year ended 12/31/2015 and filed by means of electronic data transmission.

Sedore & Company, CPAs, P.C.
Name of Report Preparer if different than Chief Fiscal Officer

Victoria Perotti
Name

(845) 485-5510
Telephone Number

Supervisor
Title

4988 Route 22
Official Address

03/01/2016
Date of Certification

(845) 373-8860
Official Telephone Number

TOWN OF Amenia
Financial Comments
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8012 change after AUD filing

(H) CAPITAL PROJECTS

Section Comment

Note that State Aid - Other represents forgiveness of BAN by EFC.