

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of North Elba
County of Essex
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 North Elba

*** 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
(B) GENERAL TOWN-OUTSIDE VG
(DA) HIGHWAY-TOWN-WIDE
(DB) HIGHWAY-PART-TOWN
(H) CAPITAL PROJECTS
H44
H07
H08
H09
EQUIPMENT PURCHASE
H11
AUSABLE WATERSHED MANAGEMENT
H12
H13
H14
(K) GENERAL FIXED ASSETS
(SF) FIRE PROTECTION
SF1
SF2
SF3
(SM) MISCELLANEOUS
RD04
RD03
(SP) PARK
(SS) SEWER
SS21
(SW) WATER
SW1
SW2
SW3
(TA) AGENCY
(TE) PRIVATE PURPOSE TRUST

TOWN OF North Elba

*** 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:

(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 North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	35,602	A200	105,166
Cash In Time Deposits	1,577,702	A201	1,466,006
Petty Cash	600	A210	600
TOTAL Cash	1,613,903		1,571,772
Accounts Receivable	437,365	A380	267,640
TOTAL Other Receivables (net)	437,365		267,640
Due From Other Funds	19,746	A391	278
TOTAL Due From Other Funds	19,746		278
Prepaid Expenses	83,998	A480	137,983
TOTAL Prepaid Expenses	83,998		137,983
TOTAL Assets and Deferred Outflows of Resources	2,155,013		1,977,672

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	122,986	A600	94,749
TOTAL Accounts Payable	122,986		94,749
Overpayments & Clearing Account		A690	
TOTAL Other Liabilities	0		0
Due To Other Governments	192,395	A631	91,136
TOTAL Due To Other Governments	192,395		91,136
TOTAL Liabilities	315,381		185,885
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,117	A691	77
TOTAL Deferred Inflows of Resources	2,117		77
TOTAL Deferred Inflows of Resources	2,117		77
Fund Balance			
Not in Spendable Form	83,998	A806	137,983
TOTAL Nonspendable Fund Balance	83,998		137,983
Other Restricted Fund Balance	110,400	A899	119,886
TOTAL Restricted Fund Balance	110,400		119,886
Assigned Appropriated Fund Balance	286,551	A914	142,664
Assigned Unappropriated Fund Balance	9,209	A915	702
TOTAL Assigned Fund Balance	295,760		143,366
Unassigned Fund Balance	1,347,356	A917	1,390,475
TOTAL Unassigned Fund Balance	1,347,356		1,390,475
TOTAL Fund Balance	1,837,515		1,791,710
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,155,013		1,977,672

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	1,060,304	A1001	1,215,386
TOTAL Real Property Taxes	1,060,304		1,215,386
Other Payments In Lieu of Taxes		A1081	1,711
Interest & Penalties On Real Prop Taxes	22,528	A1090	24,582
TOTAL Real Property Tax Items	22,528		26,293
Clerk Fees	1,814	A1255	2,015
Zoning Fees	400	A2110	600
Planning Board Fees	1,600	A2115	1,939
Refuse & Garbage Charges	706,185	A2130	673,396
Sale of Cemetery Lots	3,200	A2190	2,800
Charges For Cemetery Services	8,150	A2192	13,700
TOTAL Departmental Income	721,348		694,451
Misc Revenue, Other Govts		A2389	9,167
TOTAL Intergovernmental Charges	0		9,167
Interest And Earnings	4,698	A2401	3,825
Rental of Real Property	93,351	A2410	95,536
TOTAL Use of Money And Property	98,049		99,360
Dog Licenses	4,468	A2544	4,368
Building And Alteration Permits	49,567	A2555	83,257
Permits, Other	4,084	A2590	8,688
TOTAL Licenses And Permits	58,119		96,313
Fines And Forfeited Bail	52,881	A2610	62,824
Fines & Pen-Dog Cases	975	A2611	1,575
TOTAL Fines And Forfeitures	53,856		64,399
Sales, Other	315,117	A2655	194,225
Insurance Recoveries	2,495	A2680	4,480
TOTAL Sale of Property And Compensation For Loss	317,612		198,706
Refunds of Prior Year's Expenditures	681	A2701	114
Unclassified (specify)		A2770	
TOTAL Miscellaneous Local Sources	681		114
Interfund Revenues	105,989	A2801	62,271
TOTAL Interfund Revenues	105,989		62,271
St Aid, Revenue Sharing	23,123	A3001	23,123
St Aid, Mortgage Tax	146,792	A3005	190,988
ST. Aid, Records MgmT.	3,790	A3060	7,152
St Aid - Other (specify)	13,050	A3089	
TOTAL State Aid	186,755		221,263
TOTAL Revenues	2,625,242		2,687,721
Interfund Transfers		A5031	267
Additional Description EXCESS FUNDING FROM H42 FOR DEBT RESERVES			
TOTAL Interfund Transfers	0		267
TOTAL Other Sources	0		267
TOTAL Detail Revenues And Other Sources	2,625,242		2,687,988

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	27,456	A10101	27,456
TOTAL Legislative Board	27,456		27,456
Municipal Court, Pers Serv	54,773	A11101	55,787
Municipal Court, Equip & Cap Outlay	265	A11102	
Municipal Court, Contr Expend	4,865	A11104	4,437
TOTAL Municipal Court	59,904		60,224
Supervisor,pers Serv	30,000	A12201	30,000
Supervisor,contr Expend	144	A12204	190
TOTAL Supervisor	30,144		30,191
Dir of Finance, Pers Serv	92,904	A13101	95,487
Dir of Finance, Equip & Cap Outlay	101	A13102	600
Dir of Finance, Contr Expend	9,382	A13104	11,036
TOTAL Dir of Finance	102,387		107,122
Assessment, Pers Serv	77,297	A13551	86,051
Assessment, Equip & Cap Outlay	7,355	A13552	2,888
Assessment, Contr Expend	16,953	A13554	9,949
TOTAL Assessment	101,605		98,888
Clerk,pers Serv	60,271	A14101	57,970
Clerk,equip & Cap Outlay	4,822	A14102	
Clerk,contr Expend	2,940	A14104	10,048
TOTAL Clerk	68,034		68,018
Law, Contr Expend	97,786	A14204	92,442
TOTAL Law	97,786		92,442
Personnel, Pers Serv	6,874	A14301	7,011
TOTAL Personnel	6,874		7,011
Central Services Admin,equip & Cap Outlay		A16102	23,200
Central Services Admin,contr Expend	25,892	A16104	40,117
TOTAL Central Services Admin	25,892		63,317
Buildings, Pers Serv	31,963	A16201	35,543
Buildings, Equip & Cap Outlay	1,365	A16202	1,496
Buildings, Contr Expend	54,432	A16204	64,579
TOTAL Buildings	87,760		101,618
Unallocated Insurance, Contr Expend	73,210	A19104	73,606
TOTAL Unallocated Insurance	73,210		73,606
Municipal Assn Dues, Contr Expend	2,025	A19204	2,025
TOTAL Municipal Assn Dues	2,025		2,025
Judgements And Claims, Contr Expend	9,917	A19304	826
TOTAL Judgements And Claims	9,917		826
Other Gen Govt Support, Contr Expend		A19894	187,500
TOTAL Other Gen Govt Support	0		187,500
TOTAL General Government Support	692,994		920,244
Police, Contr Expend	5,800	A31204	4,641
TOTAL Police	5,800		4,641
Traffic Control, Contr Expen	810	A33104	383
TOTAL Traffic Control	810		383

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Control of Animals, Contr Expend	13,379	A35104	17,195
TOTAL Control of Animals	13,379		17,195
TOTAL Public Safety	19,988		22,219
Insect Control, Pers Serv	73,317	A40681	70,810
Insect Control, Equip&cap Outlay	1,145	A40682	846
Insect Control, Contr Expend	7,530	A40684	8,652
TOTAL Insect Control	81,993		80,308
TOTAL Health	81,993		80,308
Street Admin, Pers Serv	50,370	A50101	51,378
Street Admin, Contr Expend	1,218	A50104	663
TOTAL Street Admin	51,588		52,041
Garage, Equip & Cap Outlay	3,502	A51322	1,469
Garage, Contr Expend	447,439	A51324	282,976
TOTAL Garage	450,941		284,445
Street Lighting, Contr Expend	45,831	A51824	41,690
TOTAL Street Lighting	45,831		41,690
Joint Airport, Contr Expend	5,000	A56154	5,000
TOTAL Joint Airport	5,000		5,000
TOTAL Transportation	553,360		383,177
Community Action, Contr Expend	500	A63104	500
TOTAL Community Action	500		500
Veterans Service, Contr Expend	1,000	A65104	1,000
TOTAL Veterans Service	1,000		1,000
Programs For Aging, Pers Serv	18,141	A67721	17,757
Programs For Aging, Contr Expend	13,885	A67724	8,749
TOTAL Programs For Aging	32,026		26,506
Other Eco & Dev, Contr Expend	18,750	A69894	18,250
TOTAL Other Eco & Dev	18,750		18,250
TOTAL Economic Assistance And Opportunity	52,276		46,256
Parks, Equip & Cap Outlay		A71102	
TOTAL Parks	0		0
Band Concerts, Contr Expend	2,000	A72704	2,000
TOTAL Band Concerts	2,000		2,000
Historian, Contr Expend	4,000	A75104	4,000
TOTAL Historian	4,000		4,000
TOTAL Culture And Recreation	6,000		6,000
Zoning, Pers Serv	123,759	A80101	128,551
Zoning, Equip & Cap Outlay	2,109	A80102	
Zoning, Contr Expend	14,238	A80104	13,572
TOTAL Zoning	140,107		142,123
Planning, Pers Serv	16,500	A80201	16,500
TOTAL Planning	16,500		16,500
Refuse & Garbage, Pers Serv	202,754	A81601	212,197
Refuse & Garbage, Equip & Cap Outlay	7,476	A81602	9,508

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Refuse & Garbage, Contr Expend	304,304	A81604	300,617
TOTAL Refuse & Garbage	514,534		522,322
Cemetery, Pers Serv	25,514	A88101	24,103
Cemetery, Equip & Cap Outlay	696	A88102	5,179
Cemetery, Contr Expend	10,426	A88104	2,595
TOTAL Cemetery	36,636		31,877
TOTAL Home And Community Services	707,777		712,823
State Retirement System	144,599	A90108	132,874
Social Security, Employer Cont	64,216	A90308	66,002
Worker's Compensation, Empl Bnfts		A90408	
Unemployment Insurance, Empl Bnfts	23,939	A90508	10,315
Disability Insurance, Empl Bnfts	915	A90558	371
Hospital & Medical (dental) Ins, Empl Bnft	349,410	A90608	355,219
Other Employee Benefits (spec)	3,710	A90898	3,914
TOTAL Employee Benefits	586,790		568,696
TOTAL Expenditures	2,701,176		2,739,723
TOTAL Detail Expenditures And Other Uses	2,701,176		2,739,723

TOWN OF North Elba
Annual Update Document
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	1,913,595	A8021	1,837,515
Prior Period Adj -Increase In Fund Balance		A8012	5,930
Prior Period Adj -Decrease In Fund Balance	146	A8015	
Restated Fund Balance - Beg of Year	1,913,449	A8022	1,843,445
ADD - REVENUES AND OTHER SOURCES	2,625,242		2,687,988
DEDUCT - EXPENDITURES AND OTHER USES	2,701,176		2,739,723
Fund Balance - End of Year	1,837,515	A8029	1,791,710

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	1,215,386	A1049N	1,215,734
Est Rev - Real Property Tax Items	21,000	A1099N	24,700
Est Rev - Departmental Income	710,000	A1299N	690,200
Est Rev - Intergovernmental Charges	0	A2399N	0
Est Rev - Use of Money And Property	96,520	A2499N	94,750
Est Rev - Licenses And Permits	39,000	A2599N	55,000
Est Rev - Fines And Forfeitures	53,750	A2649N	56,000
Est Rev - Sale of Prop And Comp For Loss	331,530	A2699N	247,500
Est Rev - Miscellaneous Local Sources	0	A2799N	0
Est Rev - Interfund Revenues	115,470	A2801N	82,500
Est Rev - State Aid	198,123	A3099N	463,123
TOTAL Estimated Revenues	2,780,779		2,929,507
Estimated - Interfund Transfer	0	A5031N	0
Appropriated Fund Balance	286,551	A599N	142,663
TOTAL Estimated Other Sources	286,551		142,663
TOTAL Estimated Revenues And Other Sources	3,067,330		3,072,170

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	945,312	A1999N	1,056,749
App - Public Safety	21,350	A3999N	28,750
App - Health	95,415	A4999N	97,985
App - Transportation	581,113	A5999N	475,940
App - Economic Assistance And Opportunity	49,985	A6999N	50,515
App - Culture And Recreation	6,000	A7999N	6,000
App - Home And Community Services	783,805	A8999N	778,818
App - Employee Benefits	584,350	A9199N	571,738
App - Debt Service		A9899N	5,675
TOTAL Appropriations	3,067,330		3,072,170
TOTAL Appropriations And Other Uses	3,067,330		3,072,170

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	21,927	B201	44,912
TOTAL Cash	21,927		44,912
Accounts Receivable	18,308	B380	
TOTAL Other Receivables (net)	18,308		0
Prepaid Expenses		B480	
TOTAL Prepaid Expenses	0		0
TOTAL Assets and Deferred Outflows of Resources	40,236		44,912

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		B600	5
TOTAL Accounts Payable	0		5
TOTAL Liabilities	0		5
Fund Balance			
Not in Spendable Form		B806	
TOTAL Nonspendable Fund Balance	0		0
Assigned Unappropriated Fund Balance	40,236	B915	44,907
TOTAL Assigned Fund Balance	40,236		44,907
TOTAL Fund Balance	40,236		44,907
TOTAL Liabilities, Deferred Inflows And Fund Balance	40,236		44,912

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	49,510	B1001	32,000
TOTAL Real Property Taxes	49,510		32,000
Sales Tax (from County)	32,500	B1120	32,500
TOTAL Non Property Tax Items	32,500		32,500
Other Culture & Recreation Income	18,308	B2089	19,931
TOTAL Departmental Income	18,308		19,931
Interest And Earnings	104	B2401	107
TOTAL Use of Money And Property	104		107
St Aid, Planning Studies	22,613	B3902	
TOTAL State Aid	22,613		0
TOTAL Revenues	123,035		84,538
TOTAL Detail Revenues And Other Sources	123,035		84,538

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Traffic Control, Contr Expen	40,000	B33104	40,000
TOTAL Traffic Control	40,000		40,000
TOTAL Public Safety	40,000		40,000
Playgr & Rec Centers, Pers Serv	33,150	B71401	34,010
Playgr & Rec Centers, Equip & Cap Outlay	96	B71402	
Playgr & Rec Centers, Contr Expend	2,818	B71404	3,266
TOTAL Playgr & Rec Centers	36,064		37,276
TOTAL Culture And Recreation	36,064		37,276
Joint Planning Board, Contr Expend	10,850	B80254	
TOTAL Joint Planning Board	10,850		0
TOTAL Home And Community Services	10,850		0
Social Security , Empl Bnfts	2,536	B90308	2,591
TOTAL Employee Benefits	2,536		2,591
TOTAL Expenditures	89,450		79,867
TOTAL Detail Expenditures And Other Uses	89,450		79,867

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,650	B8021	40,236
Prior Period Adj -Decrease In Fund Balance		B8015	0
Restated Fund Balance - Beg of Year	6,650	B8022	40,236
ADD - REVENUES AND OTHER SOURCES	123,035		84,538
DEDUCT - EXPENDITURES AND OTHER USES	89,450		79,867
Fund Balance - End of Year	40,236	B8029	44,907

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	32,000	B1049N	34,045
Est Rev - Non Property Tax Items	32,500	B1199N	30,000
Est Rev - Departmental Income	24,450	B1299N	24,045
TOTAL Estimated Revenues	88,950		88,090
TOTAL Estimated Revenues And Other Sources	88,950		88,090

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Public Safety	40,000	B3999N	40,000
App - Transportation	0	B5999N	0
App - Culture And Recreation	45,800	B7999N	45,040
App - Home And Community Services	0	B8999N	0
App - Employee Benefits	3,150	B9199N	3,050
TOTAL Appropriations	88,950		88,090
TOTAL Appropriations And Other Uses	88,950		88,090

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	38,803	DA201	38,803
TOTAL Cash	38,803		38,803
TOTAL Assets and Deferred Outflows of Resources	38,803		38,803

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	38,803	DA915	38,803
TOTAL Assigned Fund Balance	38,803		38,803
TOTAL Fund Balance	38,803		38,803
TOTAL Liabilities, Deferred Inflows And Fund Balance	38,803		38,803

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(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	38,803	DA8021	38,803
Restated Fund Balance - Beg of Year	38,803	DA8022	38,803
Fund Balance - End of Year	38,803	DA8029	38,803

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Use of Money And Property	0	DA2499N	0
TOTAL Estimated Revenues	0		0
TOTAL Estimated Revenues And Other Sources	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	0	DA5999N	0
TOTAL Appropriations	0		0
Other Budgetary Purposes	0	DA962N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	57,368	DB200	3
Cash In Time Deposits	87,607	DB201	306,544
TOTAL Cash	144,976		306,547
Accounts Receivable	95,590	DB380	
TOTAL Other Receivables (net)	95,590		0
Due From Other Governments		DB440	88,951
Additional Description 4th qtr sales tax due from essex county			
TOTAL Due From Other Governments	0		88,951
Prepaid Expenses	42,061	DB480	20,916
TOTAL Prepaid Expenses	42,061		20,916
TOTAL Assets and Deferred Outflows of Resources	282,626		416,414

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	19,054	DB600	63,339
TOTAL Accounts Payable	19,054		63,339
Accrued Liabilities	1,500	DB601	2,500
TOTAL Accrued Liabilities	1,500		2,500
TOTAL Liabilities	20,554		65,839
Fund Balance			
Not in Spendable Form	42,061	DB806	20,916
TOTAL Nonspendable Fund Balance	42,061		20,916
Reserve For Debt		DB884	12,926
TOTAL Restricted Fund Balance	0		12,926
Assigned Appropriated Fund Balance		DB914	
Assigned Unappropriated Fund Balance	220,011	DB915	316,732
TOTAL Assigned Fund Balance	220,011		316,732
TOTAL Fund Balance	262,072		350,575
TOTAL Liabilities, Deferred Inflows And Fund Balance	282,626		416,414

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	460,555	DB1001	666,400
TOTAL Real Property Taxes	460,555		666,400
Sales Tax (from County)	274,098	DB1120	261,539
TOTAL Non Property Tax Items	274,098		261,539
Snow Removal Services-Other Govts	87,561	DB2302	87,561
TOTAL Intergovernmental Charges	87,561		87,561
Interest And Earnings	915	DB2401	804
Rental of Equipment	28,966	DB2414	37,057
TOTAL Use of Money And Property	29,881		37,861
Sales of Scrap & Excess Materials	5,090	DB2650	
Insurance Recoveries	5,961	DB2680	12,262
TOTAL Sale of Property And Compensation For Loss	11,051		12,262
Refunds of Prior Year's Expenditures		DB2701	135
TOTAL Miscellaneous Local Sources	0		135
St Aid, Consolidated Highway Aid	51,566	DB3501	51,562
St Aid Emergency Disaster Assistance	5,802	DB3960	
TOTAL State Aid	57,368		51,562
TOTAL Revenues	920,515		1,117,320
Interfund Transfers	159	DB5031	12,926
Additional Description from equipment purchases for debt reserve			
TOTAL Interfund Transfers	159		12,926
TOTAL Other Sources	159		12,926
TOTAL Detail Revenues And Other Sources	920,674		1,130,246

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Maint of Streets, Pers Serv	146,516	DB51101	182,891
Maint of Streets, Contr Expend	39,539	DB51104	30,564
TOTAL Maint of Streets	186,054		213,455
Perm Improve Highway, Contr Expend	169,129	DB51124	132,408
TOTAL Perm Improve Highway	169,129		132,408
Machinery, Equip & Cap Outlay	12,519	DB51302	59,302
Machinery, Contr Expend	167,714	DB51304	129,622
TOTAL Machinery	180,233		188,924
Brush And Weeds, Contr Expend	15,000	DB51404	15,000
TOTAL Brush And Weeds	15,000		15,000
Snow Removal, Pers Serv	139,101	DB51421	111,287
Snow Removal, Contr Expend	81,086	DB51424	82,194
TOTAL Snow Removal	220,187		193,481
TOTAL Transportation	770,604		743,268
State Retirement, Empl Bnfts	52,288	DB90108	64,439
Social Security, Empl Bnfts	20,258	DB90308	20,705
Hospital & Medical (dental) Ins, Empl Bnft	122,152	DB90608	124,266
TOTAL Employee Benefits	194,699		209,410
Debt Principal, Serial Bonds	40,000	DB97106	81,200
TOTAL Debt Principal	40,000		81,200
Debt Interest, Serial Bonds	3,300	DB97107	7,865
TOTAL Debt Interest	3,300		7,865
TOTAL Expenditures	1,008,603		1,041,743
TOTAL Detail Expenditures And Other Uses	1,008,603		1,041,743

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	350,001	DB8021	262,072
Restated Fund Balance - Beg of Year	350,001	DB8022	262,072
ADD - REVENUES AND OTHER SOURCES	920,674		1,130,246
DEDUCT - EXPENDITURES AND OTHER USES	1,008,603		1,041,743
Fund Balance - End of Year	262,072	DB8029	350,575

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	666,400	DB1049N	677,107
Est Rev - Non Property Tax Items	252,500	DB1199N	254,000
Est Rev - Departmental Income	87,560	DB1299N	87,560
Est Rev - Use of Money And Property	28,300	DB2499N	32,700
Est Rev - State Aid	50,000	DB3099N	51,500
TOTAL Estimated Revenues	1,084,760		1,102,867
Appropriated Fund Balance	0	DB599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	1,084,760		1,102,867

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	779,945	DB5999N	792,615
App - Employee Benefits	215,750	DB9199N	187,100
App - Debt Service	89,065	DB9899N	123,152
TOTAL Appropriations	1,084,760		1,102,867
TOTAL Appropriations And Other Uses	1,084,760		1,102,867

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	8,084	H200	11
Cash In Time Deposits	7,917	H201	40
TOTAL Cash	16,001		51
Due From State And Federal Government	4,432	H410	273,121
TOTAL State And Federal Aid Receivables	4,432		273,121
Due From Other Funds		H391	3,135
TOTAL Due From Other Funds	0		3,135
Due From Other Governments		H440	0
TOTAL Due From Other Governments	0		0
Cash Special Reserves		H230	0
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	20,434		276,307

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	7,844	H600	39
TOTAL Accounts Payable	7,844		39
Due To Other Funds	26,110	H630	274,927
TOTAL Due To Other Funds	26,110		274,927
TOTAL Liabilities	33,955		274,966
Fund Balance			
Assigned Appropriated Fund Balance	422	H914	1,431
Assigned Unappropriated Fund Balance	0	H915	0
TOTAL Assigned Fund Balance	422		1,431
Unassigned Fund Balance	-13,943	H917	-90
TOTAL Unassigned Fund Balance	-13,943		-90
TOTAL Fund Balance	-13,521		1,341
TOTAL Liabilities, Deferred Inflows And Fund Balance	20,434		276,307

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	167	H2401	108
TOTAL Use of Money And Property	167		108
Gifts And Donations		H2705	0
TOTAL Miscellaneous Local Sources	0		0
St Aid, Trans Cap Grants (spec)	45,748	H3597	111,945
St Aid, Culture & Rec-Capital Proj		H3897	172,310
St Aid, Natural Resources Cap Proj	31,375	H3997	
TOTAL State Aid	77,123		284,256
Fed Aid, Airport Cap Proj	824,965	H4592	211,838
TOTAL Federal Aid	824,965		211,838
TOTAL Revenues	902,255		496,202
Interfund Transfers	47,487	H5031	95,768
TOTAL Interfund Transfers	47,487		95,768
Statutory Installment Bonds	206,000	H5720	219,000
TOTAL Proceeds of Obligations	206,000		219,000
TOTAL Other Sources	253,487		314,768
TOTAL Detail Revenues And Other Sources	1,155,742		810,969

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Buildings, Equip & Cap Outlay		H16202	24,735
TOTAL Buildings	0		24,735
TOTAL General Government Support	0		24,735
Highway, Capital Projects	205,985	H51972	181,154
TOTAL Highway	205,985		181,154
Airport, Equip & Cap Outlay	913,384	H56102	362,528
TOTAL Airport	913,384		362,528
TOTAL Transportation	1,119,370		543,682
Parks, Equip & Cap Outlay	15,360	H71102	214,497
TOTAL Parks	15,360		214,497
TOTAL Culture And Recreation	15,360		214,497
Environmental Control, Equip & Cap Outlay	31,375	H80902	
TOTAL Environmental Control	31,375		0
TOTAL Home And Community Services	31,375		0
TOTAL Expenditures	1,166,105		782,914
Transfers, Other Funds	676	H99019	13,193
TOTAL Operating Transfers	676		13,193
TOTAL Other Uses	676		13,193
TOTAL Detail Expenditures And Other Uses	1,166,781		796,107

TOWN OF North Elba
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	-2,484	H8021	-13,521
Prior Period Adj -Increase In Fund Balance	2	H8012	
Restated Fund Balance - Beg of Year	-2,482	H8022	-13,521
ADD - REVENUES AND OTHER SOURCES	1,155,742		810,969
DEDUCT - EXPENDITURES AND OTHER USES	1,166,781		796,107
Fund Balance - End of Year	-13,521	H8029	1,339

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

AUSABLE WATERSHED MANAGEMENT

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings		H2401	
TOTAL Use of Money And Property	0		0
St Aid, Natural Resources Cap Proj	31,375	H3997	
TOTAL State Aid	31,375		0
TOTAL Revenues	31,375		0
TOTAL Detail Revenues And Other Sources	31,375		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

AUSABLE WATERSHED MANAGEMENT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Environmental Control, Equip & Cap Outlay	31,375	H80902	
TOTAL Environmental Control	31,375		0
TOTAL Home And Community Services	31,375		0
TOTAL Expenditures	31,375		0
TOTAL Detail Expenditures And Other Uses	31,375		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

AUSABLE WATERSHED MANAGEMENT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	31,375		
DEDUCT - EXPENDITURES AND OTHER USES	31,375		
Fund Balance - End of Year		H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

EQUIPMENT PURCHASE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits		H201	39
TOTAL Cash	0		39
TOTAL Assets and Deferred Outflows of Resources	0		39

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

EQUIPMENT PURCHASE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		H600	39
TOTAL Accounts Payable	0		39
TOTAL Liabilities	0		39
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		39

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

EQUIPMENT PURCHASE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	144	H2401	82
TOTAL Use of Money And Property	144		82
TOTAL Revenues	144		82
Statutory Installment Bonds	206,000	H5720	219,000
TOTAL Proceeds of Obligations	206,000		219,000
TOTAL Other Sources	206,000		219,000
TOTAL Detail Revenues And Other Sources	206,144		219,082

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

EQUIPMENT PURCHASE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Buildings, Equip & Cap Outlay		H16202	24,735
TOTAL Buildings	0		24,735
TOTAL General Government Support	0		24,735
Highway, Capital Projects	205,985	H51972	181,154
TOTAL Highway	205,985		181,154
TOTAL Transportation	205,985		181,154
TOTAL Expenditures	205,985		205,889
Transfers, Other Funds	159	H99019	13,193
Additional Description a & db reserve for debt service			
TOTAL Operating Transfers	159		13,193
TOTAL Other Uses	159		13,193
TOTAL Detail Expenditures And Other Uses	206,144		219,082

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

EQUIPMENT PURCHASE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	206,144		219,082
DEDUCT - EXPENDITURES AND OTHER USES	206,144		219,082
Fund Balance - End of Year		H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H07

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	0	H2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H07

Results of Operation

Code Description	2014	EdpCode	2015
Other Uses			
Transfers, Other Funds	517	H99019	
TOTAL Operating Transfers	517		0
TOTAL Other Uses	517		0
TOTAL Detail Expenditures And Other Uses	517		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H07

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	517	H8021	
Restated Fund Balance - Beg of Year	517	H8022	
ADD - REVENUES AND OTHER SOURCES	0		
DEDUCT - EXPENDITURES AND OTHER USES	517		
Fund Balance - End of Year		H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H08

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	72	H201	
TOTAL Cash	72		0
Due From State And Federal Government	2,926	H410	258
TOTAL State And Federal Aid Receivables	2,926		258
TOTAL Assets and Deferred Outflows of Resources	2,999		258

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H08

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	2,999	H630	258
TOTAL Due To Other Funds	2,999		258
TOTAL Liabilities	2,999		258
Fund Balance			
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,999		258

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H08

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings		H2401	1
TOTAL Use of Money And Property	0		1
St Aid, Trans Cap Grants (spec)	75	H3597	258
TOTAL State Aid	75		258
Fed Aid, Airport Cap Proj	2,851	H4592	9,799
TOTAL Federal Aid	2,851		9,799
TOTAL Revenues	2,926		10,059
Interfund Transfers	72	H5031	257
TOTAL Interfund Transfers	72		257
TOTAL Other Sources	72		257
TOTAL Detail Revenues And Other Sources	2,999		10,315

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H08

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Airport, Equip & Cap Outlay		H56102	10,315
TOTAL Airport	0		10,315
TOTAL Transportation	0		10,315
TOTAL Expenditures	0		10,315
TOTAL Detail Expenditures And Other Uses	0		10,315

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H08

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,999	H8021	
Restated Fund Balance - Beg of Year	-2,999	H8022	
ADD - REVENUES AND OTHER SOURCES	2,999		10,315
DEDUCT - EXPENDITURES AND OTHER USES			10,315
Fund Balance - End of Year		H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H09

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2	H8021	
Prior Period Adj -Increase In Fund Balance	2	H8012	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H11

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	8,084	H200	
Cash In Time Deposits	7,844	H201	
TOTAL Cash	15,929		0
Due From State And Federal Government	1,506	H410	
TOTAL State And Federal Aid Receivables	1,506		0
TOTAL Assets and Deferred Outflows of Resources	17,435		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H11

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	7,844	H600	
TOTAL Accounts Payable	7,844		0
Due To Other Funds	9,169	H630	
TOTAL Due To Other Funds	9,169		0
TOTAL Liabilities	17,013		0
Fund Balance			
Assigned Appropriated Fund Balance	422	H914	
TOTAL Assigned Fund Balance	422		0
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	422		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,435		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H11

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	22	H2401	11
TOTAL Use of Money And Property	22		11
St Aid, Trans Cap Grants (spec)	45,673	H3597	5,660
TOTAL State Aid	45,673		5,660
Fed Aid, Airport Cap Proj	822,113	H4592	101,871
TOTAL Federal Aid	822,113		101,871
TOTAL Revenues	867,809		107,542
Interfund Transfers	45,997	H5031	5,227
TOTAL Interfund Transfers	45,997		5,227
TOTAL Other Sources	45,997		5,227
TOTAL Detail Revenues And Other Sources	913,806		112,768

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H11

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Airport, Equip & Cap Outlay	913,384	H56102	113,190
TOTAL Airport	913,384		113,190
TOTAL Transportation	913,384		113,190
TOTAL Expenditures	913,384		113,190
TOTAL Detail Expenditures And Other Uses	913,384		113,190

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H11

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	0	H8021	422
Restated Fund Balance - Beg of Year	0	H8022	422
ADD - REVENUES AND OTHER SOURCES	913,806		112,768
DEDUCT - EXPENDITURES AND OTHER USES	913,384		113,190
Fund Balance - End of Year	422	H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H12

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash		H200	11
Cash In Time Deposits		H201	0
TOTAL Cash	0		11
TOTAL Assets and Deferred Outflows of Resources	0		11

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H12

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Appropriated Fund Balance		H914	11
TOTAL Assigned Fund Balance	0		11
TOTAL Fund Balance	0		11
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		11

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H12

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings		H2401	11
TOTAL Use of Money And Property	0		11
St Aid, Trans Cap Grants (spec)		H3597	5,475
TOTAL State Aid	0		5,475
Fed Aid, Airport Cap Proj		H4592	98,548
TOTAL Federal Aid	0		98,548
TOTAL Revenues	0		104,034
Interfund Transfers		H5031	5,475
TOTAL Interfund Transfers	0		5,475
TOTAL Other Sources	0		5,475
TOTAL Detail Revenues And Other Sources	0		109,509

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H12

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Airport, Equip & Cap Outlay		H56102	109,498
TOTAL Airport	0		109,498
TOTAL Transportation	0		109,498
TOTAL Expenditures	0		109,498
TOTAL Detail Expenditures And Other Uses	0		109,498

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H12

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			109,509
DEDUCT - EXPENDITURES AND OTHER USES			109,498
Fund Balance - End of Year		H8029	9

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H13

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits		H201	1
TOTAL Cash	0		1
Due From State And Federal Government		H410	100,553
TOTAL State And Federal Aid Receivables	0		100,553
Due From Other Funds		H391	3,135
TOTAL Due From Other Funds	0		3,135
TOTAL Assets and Deferred Outflows of Resources	0		103,689

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H13

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds		H630	103,687
TOTAL Due To Other Funds	0		103,687
TOTAL Liabilities	0		103,687
Fund Balance			
Assigned Appropriated Fund Balance		H914	2
TOTAL Assigned Fund Balance	0		2
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		2
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		103,689

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H13

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings		H2401	2
TOTAL Use of Money And Property	0		2
St Aid, Trans Cap Grants (spec)		H3597	100,553
TOTAL State Aid	0		100,553
TOTAL Revenues	0		100,555
Interfund Transfers		H5031	27,173
TOTAL Interfund Transfers	0		27,173
TOTAL Other Sources	0		27,173
TOTAL Detail Revenues And Other Sources	0		127,728

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H13

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Airport, Equip & Cap Outlay		H56102	127,726
TOTAL Airport	0		127,726
TOTAL Transportation	0		127,726
TOTAL Expenditures	0		127,726
TOTAL Detail Expenditures And Other Uses	0		127,726

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H13

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			127,728
DEDUCT - EXPENDITURES AND OTHER USES			127,726
Fund Balance - End of Year		H8029	2

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H14

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash		H200	0
Cash In Time Deposits		H201	0
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H14

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds		H630	90
TOTAL Due To Other Funds	0		90
TOTAL Liabilities	0		90
Fund Balance			
Unassigned Fund Balance		H917	-90
TOTAL Unassigned Fund Balance	0		-90
TOTAL Fund Balance	0		-90
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H14

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings		H2401	0
TOTAL Use of Money And Property	0		0
Fed Aid, Airport Cap Proj		H4592	1,620
TOTAL Federal Aid	0		1,620
TOTAL Revenues	0		1,620
Interfund Transfers		H5031	90
TOTAL Interfund Transfers	0		90
TOTAL Other Sources	0		90
TOTAL Detail Revenues And Other Sources	0		1,710

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H14

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Airport, Equip & Cap Outlay		H56102	1,800
TOTAL Airport	0		1,800
TOTAL Transportation	0		1,800
TOTAL Expenditures	0		1,800
TOTAL Detail Expenditures And Other Uses	0		1,800

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H14

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			1,710
DEDUCT - EXPENDITURES AND OTHER USES			1,800
Fund Balance - End of Year		H8029	-90

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H44

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Due From State And Federal Government		H410	172,310
TOTAL State And Federal Aid Receivables	0		172,310
TOTAL Assets and Deferred Outflows of Resources	0		172,310

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H44

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	13,943	H630	170,893
TOTAL Due To Other Funds	13,943		170,893
TOTAL Liabilities	13,943		170,893
Fund Balance			
Assigned Appropriated Fund Balance		H914	1,418
TOTAL Assigned Fund Balance	0		1,418
Unassigned Fund Balance	-13,943	H917	
TOTAL Unassigned Fund Balance	-13,943		0
TOTAL Fund Balance	-13,943		1,418
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		172,310

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H44

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
St Aid, Culture & Rec-Capital Proj		H3897	172,310
TOTAL State Aid	0		172,310
TOTAL Revenues	0		172,310
Interfund Transfers	1,418	H5031	57,547
TOTAL Interfund Transfers	1,418		57,547
TOTAL Other Sources	1,418		57,547
TOTAL Detail Revenues And Other Sources	1,418		229,857

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H44

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Parks, Equip & Cap Outlay	15,360	H71102	214,497
TOTAL Parks	15,360		214,497
TOTAL Culture And Recreation	15,360		214,497
TOTAL Expenditures	15,360		214,497
TOTAL Detail Expenditures And Other Uses	15,360		214,497

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

H44

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	-13,943
Restated Fund Balance - Beg of Year		H8022	-13,943
ADD - REVENUES AND OTHER SOURCES	1,418		229,857
DEDUCT - EXPENDITURES AND OTHER USES	15,360		214,497
Fund Balance - End of Year	-13,943	H8029	1,418

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Land	848,939	K101	848,939
Buildings	21,711,177	K102	21,711,177
Machinery And Equipment	3,250,867	K104	3,380,769
Other Capital Assets	21,161	K107	28,322
Accum Deprec, Buildings	-18,826,397	K112	-19,320,859
Accum Depr, Machinery & Equip	-2,632,449	K114	-2,595,118
Accum Deprec, Other Capital Assets	-6,486	K117	-8,164
TOTAL Fixed Assets (net)	4,366,812		4,045,066
TOTAL Assets and Deferred Outflows of Resources	4,366,812		4,045,066

TOWN OF North Elba
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	4,366,812	K159	4,045,066
TOTAL Investments in Non-Current Government Assets	4,366,812		4,045,066
TOTAL Fund Balance	4,366,812		4,045,066
TOTAL	4,366,812		4,045,066

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	7,718	SF201	12,780
TOTAL Cash	7,718		12,780
TOTAL Assets and Deferred Outflows of Resources	7,718		12,780

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	3,377	SF630	0
TOTAL Due To Other Funds	3,377		0
TOTAL Liabilities	3,377		0
Fund Balance			
Assigned Unappropriated Fund Balance	7,713	SF915	12,780
TOTAL Assigned Fund Balance	7,713		12,780
Unassigned Fund Balance	-3,373	SF917	
TOTAL Unassigned Fund Balance	-3,373		0
TOTAL Fund Balance	4,340		12,780
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,718		12,780

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	720,958	SF1001	704,843
TOTAL Real Property Taxes	720,958		704,843
Interest And Earnings	461	SF2401	292
TOTAL Use of Money And Property	461		292
Unclassified (specify)	7,138	SF2770	6,254
TOTAL Miscellaneous Local Sources	7,138		6,254
TOTAL Revenues	728,557		711,389
TOTAL Detail Revenues And Other Sources	728,557		711,389

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire Protection, Contr Expend	765,825	SF34104	702,949
TOTAL Fire Protection	765,825		702,949
TOTAL Public Safety	765,825		702,949
TOTAL Expenditures	765,825		702,949
TOTAL Detail Expenditures And Other Uses	765,825		702,949

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	41,609	SF8021	4,339
Prior Period Adj -Increase In Fund Balance		SF8012	1
Restated Fund Balance - Beg of Year	41,609	SF8022	4,340
ADD - REVENUES AND OTHER SOURCES	728,557		711,389
DEDUCT - EXPENDITURES AND OTHER USES	765,825		702,949
Fund Balance - End of Year	4,339	SF8029	12,778

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF1

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	3,930	SF201	4,115
TOTAL Cash	3,930		4,115
TOTAL Assets and Deferred Outflows of Resources	3,930		4,115

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF1

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	3,930	SF915	4,115
TOTAL Assigned Fund Balance	3,930		4,115
TOTAL Fund Balance	3,930		4,115
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,930		4,115

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF1

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	468,830	SF1001	460,814
TOTAL Real Property Taxes	468,830		460,814
Interest And Earnings	322	SF2401	185
TOTAL Use of Money And Property	322		185
TOTAL Revenues	469,152		460,998
TOTAL Detail Revenues And Other Sources	469,152		460,998

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF1

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire Protection, Contr Expend	501,830	SF34104	460,814
TOTAL Fire Protection	501,830		460,814
TOTAL Public Safety	501,830		460,814
TOTAL Expenditures	501,830		460,814
TOTAL Detail Expenditures And Other Uses	501,830		460,814

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF1

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	36,608	SF8021	3,929
Prior Period Adj -Increase In Fund Balance		SF8012	1
Restated Fund Balance - Beg of Year	36,608	SF8022	3,930
ADD - REVENUES AND OTHER SOURCES	469,152		460,998
DEDUCT - EXPENDITURES AND OTHER USES	501,830		460,814
Fund Balance - End of Year	3,929	SF8029	4,115

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF2

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	4	SF201	4,806
TOTAL Cash	4		4,806
TOTAL Assets and Deferred Outflows of Resources	4		4,806

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF2

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	3,377	SF630	
TOTAL Due To Other Funds	3,377		0
TOTAL Liabilities	3,377		0
Fund Balance			
Assigned Unappropriated Fund Balance		SF915	4,806
TOTAL Assigned Fund Balance	0		4,806
Unassigned Fund Balance	-3,373	SF917	
TOTAL Unassigned Fund Balance	-3,373		0
TOTAL Fund Balance	-3,373		4,806
TOTAL Liabilities, Deferred Inflows And Fund Balance	4		4,806

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF2

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	60,562	SF1001	69,850
TOTAL Real Property Taxes	60,562		69,850
Interest And Earnings	10	SF2401	31
TOTAL Use of Money And Property	10		31
TOTAL Revenues	60,572		69,882
TOTAL Detail Revenues And Other Sources	60,572		69,882

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF2

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire Protection, Contr Expend	65,292	SF34104	61,702
TOTAL Fire Protection	65,292		61,702
TOTAL Public Safety	65,292		61,702
TOTAL Expenditures	65,292		61,702
TOTAL Detail Expenditures And Other Uses	65,292		61,702

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF2

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,346	SF8021	-3,373
Restated Fund Balance - Beg of Year	1,346	SF8022	-3,373
ADD - REVENUES AND OTHER SOURCES	60,572		69,882
DEDUCT - EXPENDITURES AND OTHER USES	65,292		61,702
Fund Balance - End of Year	-3,373	SF8029	4,806

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF3

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	3,783	SF201	3,859
TOTAL Cash	3,783		3,859
TOTAL Assets and Deferred Outflows of Resources	3,783		3,859

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF3

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	3,783	SF915	3,859
TOTAL Assigned Fund Balance	3,783		3,859
TOTAL Fund Balance	3,783		3,859
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,783		3,859

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF3

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	191,565	SF1001	174,179
TOTAL Real Property Taxes	191,565		174,179
Interest And Earnings	129	SF2401	76
TOTAL Use of Money And Property	129		76
Unclassified (specify)	7,138	SF2770	6,254
TOTAL Miscellaneous Local Sources	7,138		6,254
TOTAL Revenues	198,833		180,509
TOTAL Detail Revenues And Other Sources	198,833		180,509

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF3

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire Protection, Contr Expend	198,704	SF34104	180,433
TOTAL Fire Protection	198,704		180,433
TOTAL Public Safety	198,704		180,433
TOTAL Expenditures	198,704		180,433
TOTAL Detail Expenditures And Other Uses	198,704		180,433

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SF3

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,654	SF8021	3,783
Restated Fund Balance - Beg of Year	3,654	SF8022	3,783
ADD - REVENUES AND OTHER SOURCES	198,833		180,509
DEDUCT - EXPENDITURES AND OTHER USES	198,704		180,433
Fund Balance - End of Year	3,783	SF8029	3,857

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	43	SM201	36
TOTAL Cash	43		36
Cash In Time Deposits Special Reserves	5,327	SM231	5,351
TOTAL Restricted Assets	5,327		5,351
TOTAL Assets and Deferred Outflows of Resources	5,370		5,387

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Reserve For Debt	5,327	SM884	257
TOTAL Restricted Fund Balance	5,327		257
Assigned Appropriated Fund Balance	43	SM914	5,130
TOTAL Assigned Fund Balance	43		5,130
TOTAL Fund Balance	5,370		5,387
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,370		5,387

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Special Assessments	10,189	SM1030	9,850
TOTAL Real Property Taxes	10,189		9,850
Interest And Earnings	23	SM2401	17
TOTAL Use of Money And Property	23		17
TOTAL Revenues	10,212		9,867
Interfund Transfers For Debt SerV.	0	SM5050	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	10,212		9,867

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Debt Principal, Serial Bonds	8,100	SM97106	8,100
TOTAL Debt Principal	8,100		8,100
Debt Interest, Serial Bonds	2,089	SM97107	1,750
TOTAL Debt Interest	2,089		1,750
TOTAL Expenditures	10,189		9,850
TOTAL Detail Expenditures And Other Uses	10,189		9,850

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,346	SM8021	5,369
Prior Period Adj -Increase In Fund Balance		SM8012	1
Restated Fund Balance - Beg of Year	5,346	SM8022	5,370
ADD - REVENUES AND OTHER SOURCES	10,212		9,867
DEDUCT - EXPENDITURES AND OTHER USES	10,189		9,850
Fund Balance - End of Year	5,369	SM8029	5,386

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

RD03

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	29	SM201	36
TOTAL Cash	29		36
TOTAL Assets and Deferred Outflows of Resources	29		36

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

RD03

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Appropriated Fund Balance	29	SM914	36
TOTAL Assigned Fund Balance	29		36
TOTAL Fund Balance	29		36
TOTAL Liabilities, Deferred Inflows And Fund Balance	29		36

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

RD03

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Special Assessments	4,973	SM1030	4,780
TOTAL Real Property Taxes	4,973		4,780
Interest And Earnings	9	SM2401	7
TOTAL Use of Money And Property	9		7
TOTAL Revenues	4,981		4,786
TOTAL Detail Revenues And Other Sources	4,981		4,786

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

RD03

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Debt Principal, Serial Bonds	4,200	SM97106	4,200
TOTAL Debt Principal	4,200		4,200
Debt Interest, Serial Bonds	773	SM97107	580
TOTAL Debt Interest	773		580
TOTAL Expenditures	4,973		4,780
TOTAL Detail Expenditures And Other Uses	4,973		4,780

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

RD03

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19	SM8021	28
Prior Period Adj -Increase In Fund Balance		SM8012	1
Restated Fund Balance - Beg of Year	19	SM8022	29
ADD - REVENUES AND OTHER SOURCES	4,981		4,786
DEDUCT - EXPENDITURES AND OTHER USES	4,973		4,780
Fund Balance - End of Year	28	SM8029	36

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

RD04

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	14	SM201	
TOTAL Cash	14		0
Cash In Time Deposits Special Reserves	5,327	SM231	5,351
TOTAL Restricted Assets	5,327		5,351
TOTAL Assets and Deferred Outflows of Resources	5,341		5,351

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

RD04

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Reserve For Debt	5,327	SM884	257
TOTAL Restricted Fund Balance	5,327		257
Assigned Appropriated Fund Balance	14	SM914	5,095
TOTAL Assigned Fund Balance	14		5,095
TOTAL Fund Balance	5,341		5,351
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,341		5,351

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

RD04

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Special Assessments	5,216	SM1030	5,070
TOTAL Real Property Taxes	5,216		5,070
Interest And Earnings	14	SM2401	11
TOTAL Use of Money And Property	14		11
TOTAL Revenues	5,230		5,081
Interfund Transfers For Debt SerV.		SM5050	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	5,230		5,081

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

RD04

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Debt Principal, Serial Bonds	3,900	SM97106	3,900
TOTAL Debt Principal	3,900		3,900
Debt Interest, Serial Bonds	1,316	SM97107	1,170
TOTAL Debt Interest	1,316		1,170
TOTAL Expenditures	5,216		5,070
TOTAL Detail Expenditures And Other Uses	5,216		5,070

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

RD04

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,327	SM8021	5,341
Restated Fund Balance - Beg of Year	5,327	SM8022	5,341
ADD - REVENUES AND OTHER SOURCES	5,230		5,081
DEDUCT - EXPENDITURES AND OTHER USES	5,216		5,070
Fund Balance - End of Year	5,341	SM8029	5,350

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SP) PARK

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	165,452	SP200	19,220
Cash In Time Deposits	269,510	SP201	67,130
Petty Cash	100	SP210	100
TOTAL Cash	435,062		86,450
Accounts Receivable	237	SP380	23,991
TOTAL Other Receivables (net)	237		23,991
Due From Other Funds	12,168	SP391	316,189
TOTAL Due From Other Funds	12,168		316,189
Prepaid Expenses	50,459	SP480	55,419
TOTAL Prepaid Expenses	50,459		55,419
Cash Special Reserves	27,731	SP230	61,709
TOTAL Restricted Assets	27,731		61,709
TOTAL Assets and Deferred Outflows of Resources	525,657		543,757

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SP) PARK

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	102,920	SP600	28,519
TOTAL Accounts Payable	102,920		28,519
Accrued Liabilities	7,500	SP601	48,126
TOTAL Accrued Liabilities	7,500		48,126
Due To Other Funds		SP630	44,396
TOTAL Due To Other Funds	0		44,396
TOTAL Liabilities	110,420		121,041
Deferred Inflows of Resources			
Deferred Inflow of Resources	12,000	SP691	45,500
TOTAL Deferred Inflows of Resources	12,000		45,500
TOTAL Deferred Inflows of Resources	12,000		45,500
Fund Balance			
Not in Spendable Form	50,459	SP806	55,419
TOTAL Nonspendable Fund Balance	50,459		55,419
Other Restricted Fund Balance	20,231	SP899	10,434
TOTAL Restricted Fund Balance	20,231		10,434
Assigned Unappropriated Fund Balance	332,546	SP915	311,363
TOTAL Assigned Fund Balance	332,546		311,363
TOTAL Fund Balance	403,237		377,216
TOTAL Liabilities, Deferred Inflows And Fund Balance	525,657		543,757

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SP) PARK

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	1,741,016	SP1001	1,505,478
TOTAL Real Property Taxes	1,741,016		1,505,478
Park And Recreational Charges	73,564	SP2001	68,094
Special Recreational Facility Charges	332,843	SP2025	329,058
TOTAL Departmental Income	406,406		397,151
Interest And Earnings	1,759	SP2401	1,591
Rental of Real Property, Individuals	62,392	SP2410	63,275
TOTAL Use of Money And Property	64,151		64,866
Refunds of Prior Year's Expenditures	545	SP2701	60
Gifts And Donations	43,357	SP2705	72,391
TOTAL Miscellaneous Local Sources	43,902		72,451
St Aid-Other Cul And Rec St Aid	150,000	SP3889	
TOTAL State Aid	150,000		0
TOTAL Revenues	2,405,475		2,039,946
TOTAL Detail Revenues And Other Sources	2,405,475		2,039,946

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SP) PARK

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Parks, Pers Serv	494,972	SP71101	529,598
Parks, Equip & Cap Outlay	34,695	SP71102	60,406
Parks, Contr Expend	1,170,619	SP71104	968,853
TOTAL Parks	1,700,286		1,558,858
TOTAL Culture And Recreation	1,700,286		1,558,858
State Retirement, Empl Bnfts	75,874	SP90108	81,685
Social Security, Empl Bnfts	37,345	SP90308	39,922
Hospital & Medical (dental) Ins, Empl Bnft	163,010	SP90608	148,501
TOTAL Employee Benefits	276,229		270,108
Debt Principal, Serial Bonds	99,400	SP97106	99,400
Debt Principal, Bond Anticipation Notes		SP97306	
TOTAL Debt Principal	99,400		99,400
Debt Interest, Serial Bonds	35,215	SP97107	32,006
Debt Interest, Bond Anticipation Notes		SP97307	
TOTAL Debt Interest	35,215		32,006
TOTAL Expenditures	2,111,130		1,960,371
Transfers, Capital Projects Fund	46,967	SP99509	95,768
TOTAL Operating Transfers	46,967		95,768
TOTAL Other Uses	46,967		95,768
TOTAL Detail Expenditures And Other Uses	2,158,097		2,056,139

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SP) PARK

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	135,645	SP8021	403,237
Prior Period Adj -Increase In Fund Balance	20,214	SP8012	
Prior Period Adj -Decrease In Fund Balance		SP8015	9,829
Restated Fund Balance - Beg of Year	155,859	SP8022	393,409
ADD - REVENUES AND OTHER SOURCES	2,405,475		2,039,946
DEDUCT - EXPENDITURES AND OTHER USES	2,158,097		2,056,139
Fund Balance - End of Year	403,237	SP8029	377,216

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	11,877	SS201	15,528
TOTAL Cash	11,877		15,528
Prepaid Expenses	5,606	SS480	5,567
TOTAL Prepaid Expenses	5,606		5,567
TOTAL Assets and Deferred Outflows of Resources	17,483		21,095

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Not in Spendable Form	5,606	SS806	5,567
TOTAL Nonspendable Fund Balance	5,606		5,567
Assigned Appropriated Fund Balance	334	SS914	331
Assigned Unappropriated Fund Balance	11,543	SS915	15,197
TOTAL Assigned Fund Balance	11,877		15,528
TOTAL Fund Balance	17,483		21,095
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,483		21,095

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Special Assessments	10,561	SS1030	6,207
TOTAL Real Property Taxes	10,561		6,207
Sewer Charges	12,085	SS2122	3,919
TOTAL Departmental Income	12,085		3,919
Interest And Earnings	47	SS2401	27
TOTAL Use of Money And Property	47		27
TOTAL Revenues	22,693		10,153
TOTAL Detail Revenues And Other Sources	22,693		10,153

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Debt Principal, Serial Bonds	25,000	SS97106	5,000
TOTAL Debt Principal	25,000		5,000
Debt Interest, Serial Bonds	2,655	SS97107	1,541
TOTAL Debt Interest	2,655		1,541
TOTAL Expenditures	27,655		6,541
TOTAL Detail Expenditures And Other Uses	27,655		6,541

TOWN OF North Elba
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	22,444	SS8021	17,483
Prior Period Adj -Increase In Fund Balance	2	SS8012	
Restated Fund Balance - Beg of Year	22,446	SS8022	17,483
ADD - REVENUES AND OTHER SOURCES	22,693		10,153
DEDUCT - EXPENDITURES AND OTHER USES	27,655		6,541
Fund Balance - End of Year	17,483	SS8029	21,095

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Tax Items	6,207	SS1099N	6,541
Est Rev - Departmental Income	0	SS1299N	0
TOTAL Estimated Revenues	6,207		6,541
Appropriated Fund Balance	334	SS599N	331
TOTAL Estimated Other Sources	334		331
TOTAL Estimated Revenues And Other Sources	6,541		6,872

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Debt Service	6,541	SS9899N	6,872
TOTAL Appropriations	6,541		6,872
TOTAL Appropriations And Other Uses	6,541		6,872

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SS21

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	11,877	SS201	15,528
TOTAL Cash	11,877		15,528
Prepaid Expenses	5,606	SS480	5,567
TOTAL Prepaid Expenses	5,606		5,567
TOTAL Assets and Deferred Outflows of Resources	17,483		21,095

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SS21

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Not in Spendable Form	5,606	SS806	5,567
TOTAL Nonspendable Fund Balance	5,606		5,567
Assigned Appropriated Fund Balance	334	SS914	331
Assigned Unappropriated Fund Balance	11,543	SS915	15,197
TOTAL Assigned Fund Balance	11,877		15,528
TOTAL Fund Balance	17,483		21,095
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,483		21,095

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SS21

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Special Assessments	10,561	SS1030	6,207
TOTAL Real Property Taxes	10,561		6,207
Sewer Charges	12,085	SS2122	3,919
TOTAL Departmental Income	12,085		3,919
Interest And Earnings	47	SS2401	27
TOTAL Use of Money And Property	47		27
TOTAL Revenues	22,693		10,153
TOTAL Detail Revenues And Other Sources	22,693		10,153

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SS21

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Debt Principal, Serial Bonds	25,000	SS97106	5,000
TOTAL Debt Principal	25,000		5,000
Debt Interest, Serial Bonds	2,655	SS97107	1,541
TOTAL Debt Interest	2,655		1,541
TOTAL Expenditures	27,655		6,541
TOTAL Detail Expenditures And Other Uses	27,655		6,541

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SS21

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	22,444	SS8021	17,483
Prior Period Adj -Increase In Fund Balance	2	SS8012	
Restated Fund Balance - Beg of Year	22,446	SS8022	17,483
ADD - REVENUES AND OTHER SOURCES	22,693		10,153
DEDUCT - EXPENDITURES AND OTHER USES	27,655		6,541
Fund Balance - End of Year	17,483	SS8029	21,095

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SS21

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Tax Items	6,207	SS1099N	6,541
Est Rev - Departmental Income	0	SS1299N	0
TOTAL Estimated Revenues	6,207		6,541
Appropriated Fund Balance	334	SS599N	331
TOTAL Estimated Other Sources	334		331
TOTAL Estimated Revenues And Other Sources	6,541		6,872

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SS21

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Debt Service	6,541	SS9899N	6,872
TOTAL Appropriations	6,541		6,872
TOTAL Appropriations And Other Uses	6,541		6,872

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	465	SW200	2,509
Cash In Time Deposits	12,810	SW201	15,038
TOTAL Cash	13,274		17,547
Water Rents Receivable	1,761	SW350	571
Special Assessments Receivable	5,229	SW370	1,939
TOTAL Other Receivables (net)	6,991		2,509
Prepaid Expenses	46	SW480	6,183
TOTAL Prepaid Expenses	46		6,183
TOTAL Assets and Deferred Outflows of Resources	20,311		26,239

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	56	SW600	6,137
TOTAL Accounts Payable	56		6,137
Due To Other Funds	2,422	SW630	0
TOTAL Due To Other Funds	2,422		0
TOTAL Liabilities	2,478		6,137
Deferred Inflows of Resources			
Deferred Inflow of Resources	700	SW691	0
TOTAL Deferred Inflows of Resources	700		0
TOTAL Deferred Inflows of Resources	700		0
Fund Balance			
Not in Spendable Form	46	SW806	6,183
TOTAL Nonspendable Fund Balance	46		6,183
Assigned Appropriated Fund Balance	200	SW914	3,670
Assigned Unappropriated Fund Balance	16,887	SW915	10,249
TOTAL Assigned Fund Balance	17,087		13,919
TOTAL Fund Balance	17,133		20,102
TOTAL Liabilities, Deferred Inflows And Fund Balance	20,311		26,239

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	9,933	SW1001	16,665
TOTAL Real Property Taxes	9,933		16,665
Metered Water Sales	43,849	SW2140	42,613
TOTAL Departmental Income	43,849		42,613
Interest And Earnings	340	SW2401	285
TOTAL Use of Money And Property	340		285
TOTAL Revenues	54,122		59,563
TOTAL Detail Revenues And Other Sources	54,122		59,563

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Water Administration, Contr Expend	28,945	SW83104	35,739
TOTAL Water Administration	28,945		35,739
Source Supply Pwr & Pump, Contr Expend	12,426	SW83204	10,100
TOTAL Source Supply Pwr & Pump	12,426		10,100
TOTAL Home And Community Services	41,371		45,838
Debt Principal, Serial Bonds	9,562	SW97106	9,562
TOTAL Debt Principal	9,562		9,562
Debt Interest, Serial Bonds	1,431	SW97107	1,192
TOTAL Debt Interest	1,431		1,192
TOTAL Expenditures	52,363		56,592
TOTAL Detail Expenditures And Other Uses	52,363		56,592

TOWN OF North Elba
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	15,371	SW8021	17,131
Prior Period Adj -Increase In Fund Balance	3	SW8012	1
Restated Fund Balance - Beg of Year	15,374	SW8022	17,132
ADD - REVENUES AND OTHER SOURCES	54,122		59,563
DEDUCT - EXPENDITURES AND OTHER USES	52,363		56,592
Fund Balance - End of Year	17,131	SW8029	20,102

TOWN OF North Elba
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	16,665	SW1049N	16,666
Est Rev - Departmental Income	38,000	SW1299N	38,200
TOTAL Estimated Revenues	54,665		54,866
Appropriated Fund Balance	200	SW599N	3,670
TOTAL Estimated Other Sources	200		3,670
TOTAL Estimated Revenues And Other Sources	54,865		58,536

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	44,111	SW8999N	48,020
App - Debt Service	10,754	SW9899N	10,516
TOTAL Appropriations	54,865		58,536
TOTAL Appropriations And Other Uses	54,865		58,536

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW1

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	3,229	SW201	
TOTAL Cash	3,229		0
TOTAL Assets and Deferred Outflows of Resources	3,229		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW1

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	3,229	SW915	
TOTAL Assigned Fund Balance	3,229		0
TOTAL Fund Balance	3,229		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,229		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW1

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	6	SW2401	4
TOTAL Use of Money And Property	6		4
TOTAL Revenues	6		4
TOTAL Detail Revenues And Other Sources	6		4

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW1

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Water Administration, Contr Expend		SW83104	3,232
TOTAL Water Administration	0		3,232
TOTAL Home And Community Services	0		3,232
TOTAL Expenditures	0		3,232
TOTAL Detail Expenditures And Other Uses	0		3,232

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW1

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,221	SW8021	3,229
Prior Period Adj -Increase In Fund Balance	1	SW8012	
Restated Fund Balance - Beg of Year	3,222	SW8022	3,229
ADD - REVENUES AND OTHER SOURCES	6		4
DEDUCT - EXPENDITURES AND OTHER USES			3,232
Fund Balance - End of Year	3,229	SW8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Budget Summary

Code Description	2015	EdpCode	2016
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW2

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	686	SW201	
TOTAL Cash	686		0
TOTAL Assets and Deferred Outflows of Resources	686		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW2

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	686	SW915	
TOTAL Assigned Fund Balance	686		0
TOTAL Fund Balance	686		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	686		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW2

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	1	SW2401	1
TOTAL Use of Money And Property	1		1
TOTAL Revenues	1		1
TOTAL Detail Revenues And Other Sources	1		1

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW2

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Water Administration, Contr Expend		SW83104	686
TOTAL Water Administration	0		686
TOTAL Home And Community Services	0		686
TOTAL Expenditures	0		686
TOTAL Detail Expenditures And Other Uses	0		686

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW2

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	683	SW8021	685
Prior Period Adj -Increase In Fund Balance	2	SW8012	
Restated Fund Balance - Beg of Year	685	SW8022	685
ADD - REVENUES AND OTHER SOURCES	1		1
DEDUCT - EXPENDITURES AND OTHER USES			686
Fund Balance - End of Year	685	SW8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Budget Summary

Code Description	2015	EdpCode	2016
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW3

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	465	SW200	2,509
Cash In Time Deposits	8,895	SW201	15,038
TOTAL Cash	9,359		17,547
Water Rents Receivable	1,761	SW350	571
Special Assessments Receivable	5,229	SW370	1,939
TOTAL Other Receivables (net)	6,991		2,509
Prepaid Expenses	46	SW480	6,183
TOTAL Prepaid Expenses	46		6,183
TOTAL Assets and Deferred Outflows of Resources	16,396		26,239

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW3

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	56	SW600	6,137
TOTAL Accounts Payable	56		6,137
Due To Other Funds	2,422	SW630	
TOTAL Due To Other Funds	2,422		0
TOTAL Liabilities	2,478		6,137
Deferred Inflows of Resources			
Deferred Inflow of Resources	700	SW691	
TOTAL Deferred Inflows of Resources	700		0
TOTAL Deferred Inflows of Resources	700		0
Fund Balance			
Not in Spendable Form	46	SW806	6,183
TOTAL Nonspendable Fund Balance	46		6,183
Assigned Appropriated Fund Balance	200	SW914	3,670
Assigned Unappropriated Fund Balance	12,972	SW915	10,249
TOTAL Assigned Fund Balance	13,172		13,919
TOTAL Fund Balance	13,218		20,102
TOTAL Liabilities, Deferred Inflows And Fund Balance	16,396		26,239

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW3

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	9,933	SW1001	16,665
TOTAL Real Property Taxes	9,933		16,665
Metered Water Sales	43,849	SW2140	42,613
TOTAL Departmental Income	43,849		42,613
Interest And Earnings	333	SW2401	280
TOTAL Use of Money And Property	333		280
TOTAL Revenues	54,114		59,558
TOTAL Detail Revenues And Other Sources	54,114		59,558

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW3

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Water Administration, Contr Expend	28,945	SW83104	31,820
TOTAL Water Administration	28,945		31,820
Source Supply Pwr & Pump, Contr Expend	12,426	SW83204	10,100
TOTAL Source Supply Pwr & Pump	12,426		10,100
TOTAL Home And Community Services	41,371		41,920
Debt Principal, Serial Bonds	9,562	SW97106	9,562
TOTAL Debt Principal	9,562		9,562
Debt Interest, Serial Bonds	1,431	SW97107	1,192
TOTAL Debt Interest	1,431		1,192
TOTAL Expenditures	52,363		52,674
TOTAL Detail Expenditures And Other Uses	52,363		52,674

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW3

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	11,467	SW8021	13,217
Prior Period Adj -Increase In Fund Balance		SW8012	1
Restated Fund Balance - Beg of Year	11,467	SW8022	13,218
ADD - REVENUES AND OTHER SOURCES	54,114		59,558
DEDUCT - EXPENDITURES AND OTHER USES	52,363		52,674
Fund Balance - End of Year	13,217	SW8029	20,102

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW3

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	16,665	SW1049N	16,666
Est Rev - Departmental Income	38,000	SW1299N	38,200
TOTAL Estimated Revenues	54,665		54,866
Appropriated Fund Balance	200	SW599N	3,670
TOTAL Estimated Other Sources	200		3,670
TOTAL Estimated Revenues And Other Sources	54,865		58,536

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

SW3

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	44,111	SW8999N	48,020
App - Debt Service	10,754	SW9899N	10,516
TOTAL Appropriations	54,865		58,536
TOTAL Appropriations And Other Uses	54,865		58,536

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	5	TA200	8,344
TOTAL Cash	5		8,344
TOTAL Assets and Deferred Outflows of Resources	5		8,344

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	5	TA630	278
TOTAL Due To Other Funds	5		278
Other Funds (specify)		TA85	8,066
Additional Description HEALTH REIMBURSEMENT ARRANGEMENT			
TOTAL Agency Liabilities	0		8,066
TOTAL Liabilities	5		8,344
TOTAL Liabilities, Deferred Inflows And Fund Balance	5		8,344

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Miscellaneous Current Assets		TE489	
TOTAL Other	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	7	TE2401	
TOTAL Use of Money And Property	7		0
TOTAL Revenues	7		0
TOTAL Detail Revenues And Other Sources	7		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Misc Home & Comm Serv, Cont Expend	27,109	TE89894	
TOTAL Misc Home & Comm Serv	27,109		0
TOTAL Home And Community Services	27,109		0
TOTAL Expenditures	27,109		0
TOTAL Detail Expenditures And Other Uses	27,109		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	27,102	TE8021	
Restated Fund Balance - Beg of Year	27,102	TE8022	
ADD - REVENUES AND OTHER SOURCES	7		
DEDUCT - EXPENDITURES AND OTHER USES	27,109		
Fund Balance - End of Year		TE8029	

TOWN OF North Elba
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	1,841,601	W129	1,892,993
TOTAL Provision To Be Made In Future Budgets	1,841,601		1,892,993
TOTAL Assets and Deferred Outflows of Resources	1,841,601		1,892,993

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Compensated Absences	469,472	W687	500,126
TOTAL Other Liabilities	469,472		500,126
Bonds Payable	1,372,129	W628	1,392,867
TOTAL Bond And Long Term Liabilities	1,372,129		1,392,867
TOTAL Liabilities	1,841,601		1,892,993
TOTAL Liabilities	1,841,601		1,892,993

TOWN OF North Elba
Statement of Indebtedness
For the Fiscal Year Ending 2015

County of: Essex

Municipal Code: 150359400000

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.
2007	BOND E	W/S			01/08/2007	01/08/2019	4.60%		\$62,198	\$25,915	\$5,183	\$0
2013	BOND E	SEWER - EFC			08/01/2013	01/16/2030	0.00%		\$85,000	\$75,000	\$5,000	\$0
2002	BOND E	Water - EFC			06/20/2002	06/20/2033	0.00%		\$131,362	\$78,814	\$4,379	\$0
2011	BOND N	EQUIPMENT PURCHASES			01/18/2011	01/18/2016	2.75%		\$330,000	\$132,000	\$66,000	\$0
2012	BOND N	ROAD CONSTRUCTION			05/10/2012	05/10/2022	3.75%		\$39,000	\$31,200	\$3,900	\$0
2014	BOND N	EQUIPMENT PURCHASES			01/02/2014	01/02/2019	2.75%		\$206,000	\$206,000	\$41,200	\$0
2015	BOND N	EQUIPMENT PURCHASES			05/01/2015	05/02/2020	2.70%		\$219,000	\$0	\$0	\$0
2008	BOND N	ATHLETIC FIELDS			02/26/2008	02/26/2023	4.25%		\$350,000	\$210,600	\$23,400	\$0
2011	BOND N	CRAIGWOOD CLUBHOUSE		Y	10/25/2011	10/15/2026	3.00%	Y	\$750,000	\$600,000	\$50,000	\$0
2007	BOND N	ROAD CONSTRUCTION			12/10/2007	12/10/2017	4.60%		\$42,000	\$12,600	\$4,200	\$0
r Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$219,000	\$1,372,129	\$203,262	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$219,000	\$1,372,129	\$203,262	\$0

Prior Yr. Adjust.	Accreted Interest	O/S End of Year
\$0		\$20,732
\$5,000		\$75,000
\$0		\$74,435
\$0		\$66,000
\$0		\$27,300
\$0		\$164,800
\$0		\$219,000
\$0		\$187,200
\$0		\$550,000
\$0		\$8,400
\$5,000	\$0	\$1,392,867
\$5,000	\$0	\$1,392,867

TOWN OF North Elba
Maturity Schedule
For the Fiscal Year Ending 2015

For Bonds Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000001
Purpose of Issue		EQUIPMENT PURCHASES
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	219,000
Date of Issue	2P3DT	5/1/2015
Interest Rate	2P3PC	2.70000
Final Maturity Date	2P3DM	5/2/2020
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	43,800
	2P317	43,800
	2P318	43,800
	2P319	43,800
	2P320	43,800

TOWN OF North Elba
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	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
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 North Elba
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
*****-5893	\$24,025	\$0	\$23,747	\$278
*****-4829	\$8,001	\$65	\$0	\$8,066
*****-3649	\$143,618	\$0	\$40,029	\$103,589
*****-5051	\$13,970	\$0	\$0	\$13,970
*****-2371	\$3,997	\$11	\$0	\$4,008
*****-5907	\$8,779	\$0	\$3,438	\$5,342
*****-3296	\$1,990,114	\$0	\$11	\$1,990,103
*****-3001	\$43,775	\$0	\$0	\$43,775
	Total Adjusted Bank Balance			<u>\$2,169,131</u>
	Petty Cash			<u>\$700.00</u>
	Adjustments			<u>\$0.00</u>
	Total Cash			<u>\$2,169,831</u>
	Total Cash Balance All Funds			<u>\$2,169,831</u>
	9ZCASH *			<u>\$2,169,831</u>
	9ZCASHB *			<u>\$2,169,831</u>

* Must be equal

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

Total Full Time Employees:		33			
Total Part Time Employees:		58			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$278,998.38	32	4	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$129,219.84	33	58	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$10,315.23	33	58	
90558	Disability Insurance	\$370.56	33	58	
90608	Hospital and Medical (Dental) Insurance	\$627,985.75	31	2	12
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$3,914.00	33	58	
Total		\$1,050,803.76			
Computed Total From Financial Section (comparative purposes only)		\$1,050,803.76			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$95,443	50,494	gallons	
Diesel Fuel	\$167,195	80,918	gallons	
Fuel Oil	\$7,441	3,091	gallons	
Natural Gas			cubic feet	
Electricity	\$115,422	4,808,455	kilowatt-hours	
Coal			tons	
Propane	\$3,103	1,680	gallons	

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

CATHERINE EDMAN
Name of Report Preparer if
different than Chief Fiscal Officer

(518) 523-9517
Telephone Number

03/18/2016
Date of Certification

ROBERT POLITI
Name

BUDGET OFFICER
Title

2693 MAIN STREET LAKE PLACID
Official Address

(518) 523-9517
Official Telephone Number

TOWN OF North Elba
Financial Comments
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8012 see notes

Account Code A8015 none

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 Beginning Balance in AUD is incorrect

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 none

SF1

Adjustment Reason

Account Code SF8012 Beginning Balance in AUD is incorrect

(SP) PARK

Adjustment Reason

Account Code SP8012 none

Account Code SP8015 see notes

SS21

Adjustment Reason

Account Code SS8012 none

SW1

Adjustment Reason

Account Code SW801: none

Account Code SW801: none

SW2

Adjustment Reason

Account Code SW801: none

Account Code SW801: none

SW3

Adjustment Reason

Account Code SW801: Beginning Balance in AUD is incorrect

Account Code SW801: none

RD03

Adjustment Reason

Account Code SM801: Beginning Balance in AUD is incorrect

H13

Adjustment Reason

Account Code H8012 none

Account Code H8015 none