

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Andes
County of Delaware
For the Fiscal Year Ended 12/31/2020

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Andes

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

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

All amounts included in this update document for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	101,064	A200	40,006
Cash In Time Deposits	76,276	A201	212,266
TOTAL Cash	177,340		252,272
Accounts Receivable	3,719	A380	1,960
TOTAL Other Receivables (net)	3,719		1,960
Due From Other Funds	30,700	A391	24,600
TOTAL Due From Other Funds	30,700		24,600
Cash Special Reserve	318,833	A230	283,648
TOTAL Restricted Assets	318,833		283,648
TOTAL Assets and Deferred Outflows of Resources	530,592		562,480

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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	3,215	A600	6,750
TOTAL Accounts Payable	3,215		6,750
Overpayments & Clearing Account	6,635	A690	3,331
TOTAL Other Liabilities	6,635		3,331
Consolidated Payroll		A710	4,303
TOTAL Payroll Liabilities	0		4,303
TOTAL Liabilities	9,850		14,384
Fund Balance			
General Reserve	282,833	A870	283,648
Other Restricted Fund Balance	36,000	A899	36,000
TOTAL Restricted Fund Balance	318,833		319,648
Unassigned Fund Balance	201,909	A917	228,447
TOTAL Unassigned Fund Balance	201,909		228,447
TOTAL Fund Balance	520,742		548,096
TOTAL Liabilities, Deferred Inflows And Fund Balance	530,592		562,480

TOWN OF Andes
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	679,827	A1001	702,952
TOTAL Real Property Taxes	679,827		702,952
Other Payments In Lieu of Taxes		A1081	837
Interest & Penalties On Real Prop Taxes	8,884	A1090	9,592
TOTAL Real Property Tax Items	8,884		10,429
Clerk Fees	2,663	A1255	3,028
Planning Board Fees	430	A2115	405
Sale of Cemetery Lots	400	A2190	550
TOTAL Departmental Income	3,493		3,983
Interest And Earnings	551	A2401	592
TOTAL Use of Money And Property	551		592
Dog Licenses	264	A2544	308
Building And Alteration Permits	8,988	A2555	16,638
TOTAL Licenses And Permits	9,252		16,946
Fines And Forfeited Bail	8,550	A2610	5,552
TOTAL Fines And Forfeitures	8,550		5,552
Insurance Recoveries		A2680	250,796
TOTAL Sale of Property And Compensation For Loss	0		250,796
Refunds of Prior Year's Expenditures		A2701	325
Unclassified (specify)	3,365	A2770	3,655
TOTAL Miscellaneous Local Sources	3,365		3,980
St Aid, Revenue Sharing	7,937	A3001	7,937
St Aid, Reorganization & Efficiency Grants	1,350	A3004	9,255
St Aid, Mortgage Tax	34,945	A3005	34,784
St Aid, Youth Programs		A3820	500
TOTAL State Aid	44,232		52,476
TOTAL Revenues	758,155		1,047,706
TOTAL Detail Revenues And Other Sources	758,155		1,047,706

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	16,000	A10101	16,000
TOTAL Legislative Board	16,000		16,000
Municipal Court, Pers Serv	24,266	A11101	24,561
Municipal Court, Contr Expend	4,401	A11104	5,759
TOTAL Municipal Court	28,667		30,320
Supervisor,pers Serv	16,550	A12201	16,550
Supervisor,contr Expend	18,700	A12204	17,340
TOTAL Supervisor	35,250		33,890
Tax Collection,pers Serv	8,700	A13301	8,700
Tax Collection,contr Expend	698	A13304	832
TOTAL Tax Collection	9,398		9,532
Assessment, Pers Serv	45,137	A13551	47,354
Assessment, Contr Expend	5,210	A13554	3,021
TOTAL Assessment	50,347		50,375
Clerk,pers Serv	26,720	A14101	29,833
Clerk,contr Expend	2,009	A14104	1,775
TOTAL Clerk	28,729		31,608
Law, Contr Expend	5,093	A14204	4,304
TOTAL Law	5,093		4,304
Elections, Contr Expend	1,796	A14504	3,811
TOTAL Elections	1,796		3,811
Records Mgmt, PerS. SerV.	1,375	A14601	1,375
TOTAL Records Mgmt	1,375		1,375
Operation of Plant Equip & Cap Outlay		A16202	8,000
Operation of Plant Contr Expend	22,186	A16204	17,680
TOTAL Operation of Plant Contr Expend	22,186		25,680
Central Comm System Equip & Cap Outlay	862	A16502	284
TOTAL Central Comm System Equip & Cap Outlay	862		284
Central Print & Mail Contr Expend	6,541	A16704	5,047
TOTAL Central Print & Mail Contr Expend	6,541		5,047
Unallocated Insurance, Contr Expend	46,981	A19104	52,792
TOTAL Unallocated Insurance	46,981		52,792
Municipal Assn Dues, Contr Expend	2,000	A19204	2,500
TOTAL Municipal Assn Dues	2,000		2,500
TOTAL General Government Support	255,224		267,518
Traffic Control, Pers Serv	1,801	A33101	1,299
TOTAL Traffic Control	1,801		1,299
Control of Animals, Pers Serv	3,310	A35101	3,310
TOTAL Control of Animals	3,310		3,310
TOTAL Public Safety	5,111		4,609
Public Health, Pers Serv	828	A40101	828
TOTAL Public Health	828		828

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Registrar of Vital Statistics, Pers Serv	1,375	A40201	1,375
TOTAL Registrar of Vital Statistics	1,375		1,375
TOTAL Health	2,203		2,203
Street Admin, Pers Serv	49,263	A50101	52,168
Street Admin, Contr Expend	417	A50104	1,605
TOTAL Street Admin	49,680		53,773
Garage, Contr Expend	17,510	A51324	274,124
TOTAL Garage	17,510		274,124
TOTAL Transportation	67,191		327,897
Veterans Service, Contr Expend	450	A65104	212
TOTAL Veterans Service	450		212
Programs For Aging, Contr Expend	1,150	A67724	1,150
TOTAL Programs For Aging	1,150		1,150
TOTAL Economic Assistance And Opportunity	1,600		1,362
Parks, Contr Expend		A71104	5,138
TOTAL Parks	0		5,138
Playgr & Rec Centers, Pers Serv	27,513	A71401	33,970
Playgr & Rec Centers, Contr Expend	26,198	A71404	26,558
TOTAL Playgr & Rec Centers	53,711		60,528
Library, Contr Expend	39,600	A74104	54,077
TOTAL Library	39,600		54,077
TOTAL Culture And Recreation	93,311		119,744
Zoning, Pers Serv	7,601	A80101	7,601
TOTAL Zoning	7,601		7,601
Planning, Pers Serv	32,575	A80201	32,575
Planning, Contr Expend	8,826	A80204	4,534
TOTAL Planning	41,401		37,109
Research, Contr Expend	972	A80304	715
TOTAL Research	972		715
Refuse & Garbage, Pers Serv	19,013	A81601	26,734
Refuse & Garbage, Contr Expend	20,868	A81604	17,856
TOTAL Refuse & Garbage	39,881		44,590
Cemetery, Contr Expend	3,399	A88104	500
TOTAL Cemetery	3,399		500
TOTAL Home And Community Services	93,253		90,516
State Retirement System	43,690	A90108	33,275
Social Security, Employer Cont	21,169	A90308	22,817
Unemployment Insurance, Empl Bnfts	988	A90508	982
Hospital & Medical (dental) Ins, Empl Bnft	50,368	A90608	51,092
Other Employee Benefits (spec)	1,344	A90898	1,105
TOTAL Employee Benefits	117,559		109,271

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Principal, Installment Bonds	47,000	A97206	52,200
TOTAL Debt Principal	47,000		52,200
Debt Interest, Installment Bonds	46,894	A97207	45,034
TOTAL Debt Interest	46,894		45,034
TOTAL Expenditures	729,345		1,020,353
TOTAL Detail Expenditures And Other Uses	729,345		1,020,353

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	491,903	A8021	520,722
Restated Fund Balance - Beg of Year	491,903	A8022	520,722
ADD - REVENUES AND OTHER SOURCES	758,155		1,047,706
DEDUCT - EXPENDITURES AND OTHER USES	729,345		1,020,353
Fund Balance - End of Year	520,722	A8029	548,086

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	702,952	A1049N	706,724
Est Rev - Real Property Tax Items	10,000	A1099N	11,000
Est Rev - Departmental Income	800	A1299N	1,000
Est Rev - Use of Money And Property	750	A2499N	750
Est Rev - Licenses And Permits	5,300	A2599N	5,000
Est Rev - Fines And Forfeitures	7,500	A2649N	7,800
Est Rev - Miscellaneous Local Sources	4,000	A2799N	4,000
Est Rev - State Aid	33,350	A3099N	36,400
TOTAL Estimated Revenues	764,652		772,674
TOTAL Estimated Revenues And Other Sources	764,652		772,674

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	271,690	A1999N	283,114
App - Public Safety	5,265	A3999N	5,310
App - Health	2,203	A4999N	2,203
App - Transportation	86,068	A5999N	88,408
App - Economic Assistance And Opportunity	1,600	A6999N	1,600
App - Culture And Recreation	96,600	A7999N	104,088
App - Home And Community Services	83,726	A8999N	76,851
App - Employee Benefits	119,800	A9199N	112,800
App - Debt Service	97,700	A9899N	98,300
TOTAL Appropriations	764,652		772,674
TOTAL Appropriations And Other Uses	764,652		772,674

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	186,832	CD201	186,844
TOTAL Cash	186,832		186,844
TOTAL Assets and Deferred Outflows of Resources	186,832		186,844

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	186,842	CD915	186,844
TOTAL Assigned Fund Balance	186,842		186,844
TOTAL Fund Balance	186,842		186,844
TOTAL Liabilities, Deferred Inflows And Fund Balance	186,842		186,844

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Results of Operation

Code Description	2019	EdpCode	2020
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Results of Operation

Code Description	2019	EdpCode	2020
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	186,842	CD8021	186,842
Restated Fund Balance - Beg of Year	186,842	CD8022	186,842
Fund Balance - End of Year	186,842	CD8029	186,842

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	42,697	DA200	324,706
Cash In Time Deposits	352,430	DA201	305,727
TOTAL Cash	395,127		630,434
Due From Other Funds	166,595	DA391	288,595
TOTAL Due From Other Funds	166,595		288,595
TOTAL Assets and Deferred Outflows of Resources	561,722		919,029

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	20,811	DA600	
TOTAL Accounts Payable	20,811		0
Bond Anticipation Notes Payable		DA626	
TOTAL Notes Payable	0		0
Due To Other Governments	138,779	DA631	138,779
TOTAL Due To Other Governments	138,779		138,779
TOTAL Liabilities	159,590		138,779
Fund Balance			
Assigned Appropriated Fund Balance	65,000	DA914	
Assigned Unappropriated Fund Balance	337,132	DA915	780,250
TOTAL Assigned Fund Balance	402,132		780,250
TOTAL Fund Balance	402,132		780,250
TOTAL Liabilities, Deferred Inflows And Fund Balance	561,722		919,029

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	940,550	DA1001	972,700
TOTAL Real Property Taxes	940,550		972,700
Transportation Services, Other Govts	34,522	DA2300	
Snow Removal Services-Other Govts	10,448	DA2302	9,431
TOTAL Intergovernmental Charges	44,970		9,431
Interest And Earnings	484	DA2401	390
TOTAL Use of Money And Property	484		390
Sales of Scrap & Excess Materials	162	DA2650	
Sales of Equipment	48,515	DA2665	12,350
Insurance Recoveries	18,825	DA2680	61,128
TOTAL Sale of Property And Compensation For Loss	67,502		73,478
Refunds of Prior Year's Expenditures	4,595	DA2701	
Unclassified (specify)	320	DA2770	411
TOTAL Miscellaneous Local Sources	4,915		411
St Aid, Consolidated Highway Aid	225,574	DA3501	611,222
St Aid Emergency Disaster Assistance		DA3960	107,800
TOTAL State Aid	225,574		719,022
TOTAL Revenues	1,283,995		1,775,432
TOTAL Detail Revenues And Other Sources	1,283,995		1,775,432

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Pers Serv	201,717	DA51101	207,325
Maint of Streets, Contr Expend	143,882	DA51104	83,987
TOTAL Maint of Streets	345,598		291,312
Perm Improve Highway, Equip & Cap Outlay	226,669	DA51122	296,734
TOTAL Perm Improve Highway	226,669		296,734
Machinery, Equip & Cap Outlay	83,130	DA51302	191,033
Machinery, Contr Expend	102,109	DA51304	134,489
TOTAL Machinery	185,239		325,521
Snow Removal, Pers Serv	163,841	DA51421	158,963
Snow Removal, Contr Expend	113,863	DA51424	105,525
TOTAL Snow Removal	277,704		264,488
TOTAL Transportation	1,035,210		1,178,055
Emergency Disaster Work, Contr	99,018	DA87604	14,747
TOTAL Emergency Disaster Work	99,018		14,747
TOTAL Home And Community Services	99,018		14,747
State Retirement, Empl Bnfts	48,394	DA90108	51,935
Social Security , Empl Bnfts	28,159	DA90308	28,370
Unemployment Insurance, Empl Bnfts	840	DA90508	554
Disability Insurance, Empl Bnfts	1,273	DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	78,844	DA90608	66,194
TOTAL Employee Benefits	157,511		147,053
Debt Principal, Bond Anticipation Notes	57,460	DA97306	35,618
TOTAL Debt Principal	57,460		35,618
Debt Interest, Bond Anticipation Notes	4,791	DA97307	21,842
TOTAL Debt Interest	4,791		21,842
TOTAL Expenditures	1,353,990		1,397,315
TOTAL Detail Expenditures And Other Uses	1,353,990		1,397,315

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	472,177	DA8021	402,186
Restated Fund Balance - Beg of Year	472,177	DA8022	402,186
ADD - REVENUES AND OTHER SOURCES	1,283,995		1,775,432
DEDUCT - EXPENDITURES AND OTHER USES	1,353,990		1,397,315
Fund Balance - End of Year	402,186	DA8029	780,308

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	972,700	DA1049N	997,600
Est Rev - Intergovernmental Charges	30,000	DA2399N	30,000
Est Rev - Use of Money And Property	1,000	DA2499N	1,000
Est Rev - Miscellaneous Local Sources	1,500	DA2799N	1,500
Est Rev - State Aid	300,000	DA3099N	240,000
TOTAL Estimated Revenues	1,305,200		1,270,100
Appropriated Fund Balance	65,000	DA599N	
TOTAL Estimated Other Sources	65,000		0
TOTAL Estimated Revenues And Other Sources	1,370,200		1,270,100

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	1,114,700	DA5999N	1,063,700
App - Employee Benefits	193,500	DA9199N	206,400
App - Debt Service	62,000	DA9899N	
TOTAL Appropriations	1,370,200		1,270,100
TOTAL Appropriations And Other Uses	1,370,200		1,270,100

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	32,004	H200	32,004
TOTAL Cash	32,004		32,004
TOTAL Assets and Deferred Outflows of Resources	32,004		32,004

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable	57,460	H626	21,842
TOTAL Notes Payable	57,460		21,842
TOTAL Liabilities	57,460		21,842
Fund Balance			
Assigned Unappropriated Fund Balance		H915	10,162
TOTAL Assigned Fund Balance	0		10,162
Unassigned Fund Balance	-25,457	H917	
TOTAL Unassigned Fund Balance	-25,457		0
TOTAL Fund Balance	-25,457		10,162
TOTAL Liabilities, Deferred Inflows And Fund Balance	32,003		32,004

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Unclassified (specify)	1	H2770	
TOTAL Miscellaneous Local Sources	1		0
TOTAL Revenues	1		0
Bans Redeemed From Appropriations	57,460	H5731	35,618
TOTAL Proceeds of Obligations	57,460		35,618
TOTAL Other Sources	57,460		35,618
TOTAL Detail Revenues And Other Sources	57,461		35,618

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-82,916	H8021	-25,456
Restated Fund Balance - Beg of Year	-82,916	H8022	-25,456
ADD - REVENUES AND OTHER SOURCES	57,461		35,618
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	-25,456	H8029	10,162

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land		K101	124,900
Buildings		K102	939,500
Machinery And Equipment		K104	1,157,272
TOTAL Fixed Assets (net)	0		2,221,672
TOTAL Assets and Deferred Outflows of Resources	0		2,221,672

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	2,221,672
TOTAL Investments in Non-Current Government Assets	0		2,221,672
TOTAL Fund Balance	0		2,221,672
TOTAL	0		2,221,672

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(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	2,429	SL200	5,590
TOTAL Cash	2,429		5,590
TOTAL Assets and Deferred Outflows of Resources	2,429		5,590

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(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	2,429	SL915	5,590
TOTAL Assigned Fund Balance	2,429		5,590
TOTAL Fund Balance	2,429		5,590
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,429		5,590

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(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	8,000	SL1001	8,000
TOTAL Real Property Taxes	8,000		8,000
TOTAL Revenues	8,000		8,000
TOTAL Detail Revenues And Other Sources	8,000		8,000

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(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Lighting, Contr Expend	10,354	SL51824	4,839
TOTAL Street Lighting	10,354		4,839
TOTAL Transportation	10,354		4,839
TOTAL Expenditures	10,354		4,839
TOTAL Detail Expenditures And Other Uses	10,354		4,839

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,784	SL8021	2,430
Restated Fund Balance - Beg of Year	4,784	SL8022	2,430
ADD - REVENUES AND OTHER SOURCES	8,000		8,000
DEDUCT - EXPENDITURES AND OTHER USES	10,354		4,839
Fund Balance - End of Year	2,430	SL8029	5,591

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	760	SS200	73,878
Cash In Time Deposits	24,136	SS201	195,216
TOTAL Cash	24,895		269,093
Sewer Rents Receivable	7,568	SS360	11,241
TOTAL Other Receivables (net)	7,568		11,241
TOTAL Assets and Deferred Outflows of Resources	32,463		280,334

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	38,761	SS600	65,943
TOTAL Accounts Payable	38,761		65,943
Due To Other Funds	166,595	SS630	288,595
TOTAL Due To Other Funds	166,595		288,595
TOTAL Liabilities	205,356		354,538
Fund Balance			
Unassigned Fund Balance	-172,893	SS917	-74,204
TOTAL Unassigned Fund Balance	-172,893		-74,204
TOTAL Fund Balance	-172,893		-74,204
TOTAL Liabilities, Deferred Inflows And Fund Balance	32,463		280,334

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Charges	38,997	SS2122	39,311
TOTAL Departmental Income	38,997		39,311
Sewer Serv Other Govts	371,861	SS2374	505,705
TOTAL Intergovernmental Charges	371,861		505,705
Interest And Earnings	44	SS2401	59
TOTAL Use of Money And Property	44		59
TOTAL Revenues	410,903		545,075
TOTAL Detail Revenues And Other Sources	410,903		545,075

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	11,797	SS19104	12,354
TOTAL Unallocated Insurance	11,797		12,354
TOTAL General Government Support	11,797		12,354
Sewer Administration, Pers Serv	12,000	SS81101	12,360
TOTAL Sewer Administration	12,000		12,360
Sanitary Sewers, Contr Expend	400,324	SS81204	411,297
TOTAL Sanitary Sewers	400,324		411,297
TOTAL Home And Community Services	412,324		423,657
Social Security , Empl Bnfts	918	SS90308	946
TOTAL Employee Benefits	918		946
Other Debt, Principal	9,067	SS97896	9,067
TOTAL Debt Principal	9,067		9,067
Other Debt, Interest	725	SS97897	363
TOTAL Debt Interest	725		363
TOTAL Expenditures	434,831		446,386
TOTAL Detail Expenditures And Other Uses	434,831		446,386

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-148,975	SS8021	-172,900
Restated Fund Balance - Beg of Year	-148,975	SS8022	-172,900
ADD - REVENUES AND OTHER SOURCES	410,903		545,075
DEDUCT - EXPENDITURES AND OTHER USES	434,831		446,386
Fund Balance - End of Year	-172,900	SS8029	-74,211

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	42,155	SS1299N	43,212
Est Rev - Intergovernmental Charges	435,728	SS2399N	430,196
TOTAL Estimated Revenues	477,883		473,408
TOTAL Estimated Revenues And Other Sources	477,883		473,408

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	468,816	SS8999N	473,408
App - Debt Service	9,067	SS9899N	
TOTAL Appropriations	477,883		473,408
TOTAL Appropriations And Other Uses	477,883		473,408

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	15,107	SW200	10,900
TOTAL Cash	15,107		10,900
Water Rents Receivable	12,969	SW350	13,270
TOTAL Other Receivables (net)	12,969		13,270
TOTAL Assets and Deferred Outflows of Resources	28,076		24,169

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	1,412	SW600	15,498
TOTAL Accounts Payable	1,412		15,498
Due To Other Funds	30,700	SW630	24,600
TOTAL Due To Other Funds	30,700		24,600
TOTAL Liabilities	32,112		40,098
Fund Balance			
Assigned Unappropriated Fund Balance		SW915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-4,035	SW917	-15,928
TOTAL Unassigned Fund Balance	-4,035		-15,928
TOTAL Fund Balance	-4,035		-15,928
TOTAL Liabilities, Deferred Inflows And Fund Balance	28,076		24,169

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Metered Water Sales	66,885	SW2140	73,050
TOTAL Departmental Income	66,885		73,050
Unclassified (specify)		SW2770	16,340
TOTAL Miscellaneous Local Sources	0		16,340
TOTAL Revenues	66,885		89,390
TOTAL Detail Revenues And Other Sources	66,885		89,390

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	1,482	SW19104	1,094
TOTAL Unallocated Insurance	1,482		1,094
TOTAL General Government Support	1,482		1,094
Water Administration, Pers Serv	930	SW83101	930
Water Administration, Contr Expend	35,378	SW83104	35,698
TOTAL Water Administration	36,308		36,628
Source Supply Pwr & Pump, Contr Expend		SW83204	
TOTAL Source Supply Pwr & Pump	0		0
Water Purification, Contr Expend	11,873	SW83304	35,596
TOTAL Water Purification	11,873		35,596
Water Trans & Distrib, Contr Expend	1,939	SW83404	1,673
TOTAL Water Trans & Distrib	1,939		1,673
TOTAL Home And Community Services	50,120		73,897
Social Security , Empl Bnfts	71	SW90308	71
TOTAL Employee Benefits	71		71
Debt Principal, Serial Bonds	26,096	SW97106	26,220
TOTAL Debt Principal	26,096		26,220
TOTAL Expenditures	77,769		101,283
TOTAL Detail Expenditures And Other Uses	77,769		101,283

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,850	SW8021	-4,034
Restated Fund Balance - Beg of Year	6,850	SW8022	-4,034
ADD - REVENUES AND OTHER SOURCES	66,885		89,390
DEDUCT - EXPENDITURES AND OTHER USES	77,769		101,283
Fund Balance - End of Year	-4,034	SW8029	-15,925

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	86,250	SW1299N	71,896
TOTAL Estimated Revenues	86,250		71,896
TOTAL Estimated Revenues And Other Sources	86,250		71,896

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	60,030	SW8999N	45,676
App - Debt Service	26,220	SW9899N	26,220
TOTAL Appropriations	86,250		71,896
TOTAL Appropriations And Other Uses	86,250		71,896

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	3,434	TA200	
TOTAL Cash	3,434		0
TOTAL Assets and Deferred Outflows of Resources	3,434		0

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Consolidated Payroll	3,434	TA10	
TOTAL Agency Liabilities	3,434		0
TOTAL Liabilities	3,434		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,434		0

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	1,732,903	W129	2,115,797
TOTAL Provision To Be Made In Future Budgets	1,732,903		2,115,797
TOTAL Assets and Deferred Outflows of Resources	1,732,903		2,115,797

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	119,401	W638	589,781
Other Long Term Debt	9,066	W689	
TOTAL Other Liabilities	128,467		589,781
Bonds Payable	1,604,436	W628	1,526,016
TOTAL Bond And Long Term Liabilities	1,604,436		1,526,016
TOTAL Liabilities	1,732,903		2,115,797
TOTAL Liabilities	1,732,903		2,115,797

TOWN OF Andes
Statement of Indebtedness
For the Fiscal Year Ending 2020

2/5/2021

County of: Delaware

Municipal Code: 120302300000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2008	BOND E	Water(EFC) - D0-17044			02/07/2002	08/02/2031	0.00%			\$130,251	\$10,122	\$0	\$0		\$120,129
2008	BOND E	Water(EFC)- D0-15916			08/03/2000	08/01/2020	0.00%			\$91,385	\$8,308	\$0	\$0		\$83,077
2009	BOND E	EFC#17423 Water			02/12/2009	01/16/2039	0.00%		\$233,800	\$155,800	\$7,790	\$0	\$0		\$148,010
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$377,436	\$26,220	\$0	\$0	\$0	\$351,216
2015	BAN N	2015 Volvo Motor Grader			07/23/2015	07/19/2019	2.00%		\$192,578	\$35,618	\$35,618	\$0	\$0		\$0
2017	BAN N	Equipment			10/20/2017	10/18/2019	3.00%		\$65,484	\$21,842	\$0	\$0	\$0		\$21,842
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$57,460	\$35,618	\$0	\$0	\$0	\$21,842
2010	BOND N	Highway Garage			12/01/2010	06/01/2039	3.75%		\$1,650,000	\$1,227,000	\$52,200	\$0	\$0		\$1,174,800
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,227,000	\$52,200	\$0	\$0	\$0	\$1,174,800
2007	OTHR N	Sewer-lateral installation			01/01/2005	01/01/2020	1.00%			\$9,066	\$9,066	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$9,066	\$9,066	\$0	\$0	\$0	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,670,962	\$123,104	\$0	\$0	\$0	\$1,547,858

TOWN OF Andes
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$487,055.00
Time Deposits	9Z2021	\$1,183,729.00
Total		\$1,670,784.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,300,000.00
Total		\$3,050,000.00
 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 Andes
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-ater	\$10,900	\$0	\$0	\$10,900
****-SS	\$270,216	\$0	\$75,000	\$195,216
****-SC	\$8,234	\$75,000	\$9,356	\$73,878
****-HUD	\$28	\$0	\$0	\$28
****-T&A	\$6,022	\$0	\$1,718	\$4,303
****-A/P	\$407,112	\$0	\$19,201	\$387,911
****-ings	\$517,993	\$0	\$0	\$517,993
****-eval	\$4,138	\$0	\$0	\$4,138
****-HS	\$31,390	\$5	\$0	\$31,395
****-lter	\$155,444	\$5	\$0	\$155,449
****-HRA	\$10,604	\$0	\$540	\$10,064
****-aven	\$23,313	\$0	\$0	\$23,313
****-ural	\$1,169	\$0	\$0	\$1,169
****-town	\$36,993	\$0	\$0	\$36,993
****-GN	\$218,036	\$0	\$0	\$218,036
Total Adjusted Bank Balance				\$1,670,784
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$1,670,784
Total Cash Balance All Funds			9ZCASHB *	\$1,670,784
* Must be equal				

TOWN OF Andes
Local Government Questionnaire
For the Fiscal Year Ending 2020

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Andes
 Employee and Retiree Benefits
 For the Fiscal Year Ending 2020

Total Full Time Employees:			9		
Total Part Time Employees:			35		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$85,210.00	9	9	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$52,203.73	9	35	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$1,535.67	9	34	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$117,286.16	8	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,105.00	8		
Total		\$257,340.56			
Computed Total From Financial Section (comparative purposes only)		\$257,340.56			

TOWN OF Andes
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$8,946	5,060	gallons	
Diesel Fuel	\$47,315	19,447	gallons	
Fuel Oil	\$10,348	4,584	gallons	
Natural Gas			cubic feet	
Electricity	\$40,793	512,633	kilowatt-hours	
Coal			tons	
Propane	\$4,132	2,504	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Wayland Gladstone, hereby certify that I am the Chief Fiscal Officer of the Town of Andes, and that the information provided in the annual financial report of the Town of Andes, for the fiscal year ended 12/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Andes, and adopted by me as my signature for use in conjunction with the filing of the Town of Andes 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Andes's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

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

(607) 437-4988
Telephone Number

02/03/2021
Date of Certification

Wayland Gladstone
Name

Town Supervisor
Title

PO Box 125 Andes, NY 13731
Official Address

(845) 676-3231
Official Telephone Number

TOWN OF Andes
Financial Comments
For the Fiscal Year Ending 2020