

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

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

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	40,006	A200	73,398
Cash In Time Deposits	212,266	A201	350,574
TOTAL Cash	252,272		423,971
Accounts Receivable	1,960	A380	
TOTAL Other Receivables (net)	1,960		0
Due From Other Funds	24,600	A391	37,300
TOTAL Due From Other Funds	24,600		37,300
Cash Special Reserves	283,648	A230	284,314
TOTAL Restricted Assets	283,648		284,314
TOTAL Assets and Deferred Outflows of Resources	562,480		745,585

TOWN OF Andes
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	6,750	A600	5,953
TOTAL Accounts Payable	6,750		5,953
Other Liabilities		A688	61,329
Overpayments & Clearing Account	3,331	A690	3,181
TOTAL Other Liabilities	3,331		64,510
Consolidated Payroll	4,303	A710	6,402
TOTAL Payroll Liabilities	4,303		6,402
TOTAL Liabilities	14,384		76,866
Fund Balance			
General Reserve	283,648	A870	284,314
Other Restricted Fund Balance	36,000	A899	36,000
TOTAL Restricted Fund Balance	319,648		320,314
Unassigned Fund Balance	228,447	A917	348,405
TOTAL Unassigned Fund Balance	228,447		348,405
TOTAL Fund Balance	548,096		668,720
TOTAL Liabilities, Deferred Inflows And Fund Balance	562,480		745,585

TOWN OF Andes
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	702,952	A1001	706,724
TOTAL Real Property Taxes	702,952		706,724
Other Payments In Lieu of Taxes	837	A1081	3,356
Interest & Penalties On Real Prop Taxes	9,592	A1090	8,812
TOTAL Real Property Tax Items	10,429		12,169
Clerk Fees	3,028	A1255	3,610
Planning Board Fees	405	A2115	350
Sale of Cemetery Lots	550	A2190	400
TOTAL Departmental Income	3,983		4,360
Interest And Earnings	592	A2401	625
TOTAL Use of Money And Property	592		625
Dog Licenses	308	A2544	252
Building And Alteration Permits	16,638	A2555	31,352
TOTAL Licenses And Permits	16,946		31,604
Fines And Forfeited Bail	5,552	A2610	9,306
TOTAL Fines And Forfeitures	5,552		9,306
Insurance Recoveries	250,796	A2680	
TOTAL Sale of Property And Compensation For Loss	250,796		0
Refunds of Prior Year's Expenditures	325	A2701	387
Grants From Local Governments		A2706	10,000
AIM Related Payments	7,937	A2750	7,937
Unclassified (specify)	3,655	A2770	10,467
TOTAL Miscellaneous Local Sources	11,917		28,791
St Aid, Revenue Sharing		A3001	
St Aid, Reorganization & Efficiency Grants	9,255	A3004	598
St Aid, Mortgage Tax	34,784	A3005	65,718
St Aid, Youth Programs	500	A3820	
TOTAL State Aid	44,539		66,316
TOTAL Revenues	1,047,706		859,895
TOTAL Detail Revenues And Other Sources	1,047,706		859,895

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	16,000	A10101	16,000
TOTAL Legislative Board	16,000		16,000
Municipal Court, Pers Serv	24,561	A11101	25,540
Municipal Court, Contr Expend	5,759	A11104	5,165
TOTAL Municipal Court	30,320		30,705
Supervisor,pers Serv	16,550	A12201	17,550
Supervisor,contr Expend	17,340	A12204	11,515
TOTAL Supervisor	33,890		29,065
Tax Collection,pers Serv	8,700	A13301	8,700
Tax Collection,contr Expend	832	A13304	712
TOTAL Tax Collection	9,532		9,412
Assessment, Pers Serv	47,354	A13551	47,486
Assessment, Contr Expend	3,021	A13554	3,805
TOTAL Assessment	50,375		51,291
Clerk,pers Serv	29,833	A14101	30,720
Clerk,contr Expend	1,775	A14104	1,759
TOTAL Clerk	31,608		32,479
Law, Contr Expend	4,304	A14204	4,304
TOTAL Law	4,304		4,304
Elections, Contr Expend	3,811	A14504	2,011
TOTAL Elections	3,811		2,011
Records Mgmt, PerS. SerV.	1,375	A14601	1,375
TOTAL Records Mgmt	1,375		1,375
Operation of Plant, Equip & Cap Outlay	8,000	A16202	8,057
Operation of Plant, Contr Expend	17,680	A16204	23,252
TOTAL Operation of Plant	25,680		31,309
Central Comm System Equip & Cap Outlay	284	A16502	763
TOTAL Central Comm System Equip & Cap Outlay	284		763
Central Print & Mail Contr Expend	5,047	A16704	6,587
TOTAL Central Print & Mail Contr Expend	5,047		6,587
Unallocated Insurance, Contr Expend	52,792	A19104	57,285
TOTAL Unallocated Insurance	52,792		57,285
Municipal Assn Dues, Contr Expend	2,500	A19204	2,500
TOTAL Municipal Assn Dues	2,500		2,500
TOTAL General Government Support	267,518		275,086
Traffic Control, Pers Serv	1,299	A33101	1,900
TOTAL Traffic Control	1,299		1,900
Control of Animals, Pers Serv	3,310	A35101	3,310
TOTAL Control of Animals	3,310		3,310
TOTAL Public Safety	4,609		5,210
Public Health, Pers Serv	828	A40101	828
TOTAL Public Health	828		828

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
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	52,168	A50101	53,708
Street Admin, Contr Expend	1,605	A50104	591
TOTAL Street Admin	53,773		54,299
Garage, Contr Expend	274,124	A51324	17,204
TOTAL Garage	274,124		17,204
TOTAL Transportation	327,897		71,503
Veterans Service, Contr Expend	212	A65104	263
TOTAL Veterans Service	212		263
Programs For Aging, Contr Expend	1,150	A67724	1,150
TOTAL Programs For Aging	1,150		1,150
TOTAL Economic Assistance And Opportunity	1,362		1,413
Parks, Contr Expend	5,138	A71104	1,251
TOTAL Parks	5,138		1,251
Playgr & Rec Centers, Pers Serv	33,970	A71401	26,561
Playgr & Rec Centers, Contr Expend	26,558	A71404	22,282
TOTAL Playgr & Rec Centers	60,528		48,842
Library, Contr Expend	54,077	A74104	41,588
TOTAL Library	54,077		41,588
TOTAL Culture And Recreation	119,744		91,682
Zoning, Pers Serv	7,601	A80101	7,601
TOTAL Zoning	7,601		7,601
Planning, Pers Serv	32,575	A80201	25,050
Planning, Contr Expend	4,534	A80204	5,183
TOTAL Planning	37,109		30,233
Research, Contr Expend	715	A80304	706
TOTAL Research	715		706
Refuse & Garbage, Pers Serv	26,734	A81601	27,152
Refuse & Garbage, Contr Expend	17,856	A81604	20,736
TOTAL Refuse & Garbage	44,590		47,888
Cemetery, Contr Expend	500	A88104	3,240
TOTAL Cemetery	500		3,240
TOTAL Home And Community Services	90,516		89,668
State Retirement System	33,275	A90108	38,935
Social Security, Employer Cont	22,817	A90308	22,151
Unemployment Insurance, Empl Bnfts	982	A90508	3,648
Hospital & Medical (dental) Ins, Empl Bnft	51,092	A90608	41,285
Other Employee Benefits (spec)	1,105	A90898	1,210
TOTAL Employee Benefits	109,271		107,229

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Debt Principal, Installment Bonds	52,200	A97206	52,200
TOTAL Debt Principal	52,200		52,200
Debt Interest, Installment Bonds	45,034	A97207	43,076
TOTAL Debt Interest	45,034		43,076
TOTAL Expenditures	1,020,353		739,271
TOTAL Detail Expenditures And Other Uses	1,020,353		739,271

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	520,722	A8021	548,086
Restated Fund Balance - Beg of Year	520,722	A8022	548,086
ADD - REVENUES AND OTHER SOURCES	1,047,706		859,895
DEDUCT - EXPENDITURES AND OTHER USES	1,020,353		739,271
Fund Balance - End of Year	548,086	A8029	668,718

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	706,724	A1049N	709,896
Est Rev - Real Property Tax Items	11,000	A1099N	13,500
Est Rev - Departmental Income	1,000	A1299N	2,000
Est Rev - Use of Money And Property	750	A2499N	750
Est Rev - Licenses And Permits	5,000	A2599N	10,000
Est Rev - Fines And Forfeitures	7,800	A2649N	7,800
Est Rev - Miscellaneous Local Sources	4,000	A2799N	6,700
Est Rev - State Aid	36,400	A3099N	48,000
TOTAL Estimated Revenues	772,674		798,646
TOTAL Estimated Revenues And Other Sources	772,674		798,646

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	283,114	A1999N	291,778
App - Public Safety	5,310	A3999N	5,310
App - Health	2,203	A4999N	2,203
App - Transportation	88,408	A5999N	81,994
App - Economic Assistance And Opportunity	1,600	A6999N	1,600
App - Culture And Recreation	104,088	A7999N	110,000
App - Home And Community Services	76,851	A8999N	91,941
App - Employee Benefits	112,800	A9199N	120,500
App - Debt Service	98,300	A9899N	93,320
TOTAL Appropriations	772,674		798,646
TOTAL Appropriations And Other Uses	772,674		798,646

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	186,844	CD201	186,844
TOTAL Cash	186,844		186,844
TOTAL Assets and Deferred Outflows of Resources	186,844		186,844

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	186,844	CD915	186,844
TOTAL Assigned Fund Balance	186,844		186,844
TOTAL Fund Balance	186,844		186,844
TOTAL Liabilities, Deferred Inflows And Fund Balance	186,844		186,844

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Results of Operation

Code Description	2020	EdpCode	2021
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Results of Operation

Code Description	2020	EdpCode	2021
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
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	2020	EdpCode	2021
Assets			
Cash	324,706	DA200	103,556
Cash In Time Deposits	305,727	DA201	218,059
TOTAL Cash	630,434		321,615
Due From Other Funds	288,595	DA391	288,595
TOTAL Due From Other Funds	288,595		288,595
TOTAL Assets and Deferred Outflows of Resources	919,029		610,210

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
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	138,779		138,779
Fund Balance			
Assigned Appropriated Fund Balance		DA914	5,000
Assigned Unappropriated Fund Balance	780,250	DA915	466,433
TOTAL Assigned Fund Balance	780,250		471,433
TOTAL Fund Balance	780,250		471,433
TOTAL Liabilities, Deferred Inflows And Fund Balance	919,029		610,212

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	972,700	DA1001	997,600
TOTAL Real Property Taxes	972,700		997,600
Transportation Services, Other Govts		DA2300	9,403
Snow Removal Services-Other Govts	9,431	DA2302	55,156
TOTAL Intergovernmental Charges	9,431		64,559
Interest And Earnings	390	DA2401	506
TOTAL Use of Money And Property	390		506
Sales of Scrap & Excess Materials		DA2650	1,361
Sales of Equipment	12,350	DA2665	1,225
Insurance Recoveries	61,128	DA2680	66,779
TOTAL Sale of Property And Compensation For Loss	73,478		69,365
Refunds of Prior Year's Expenditures		DA2701	278
Unclassified (specify)	411	DA2770	
TOTAL Miscellaneous Local Sources	411		278
St Aid, Consolidated Highway Aid	611,222	DA3501	
St Aid Emergency Disaster Assistance	107,800	DA3960	216,028
TOTAL State Aid	719,022		216,028
TOTAL Revenues	1,775,432		1,348,336
TOTAL Detail Revenues And Other Sources	1,775,432		1,348,336

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Pers Serv	207,325	DA51101	201,641
Maint of Streets, Contr Expend	83,987	DA51104	68,840
TOTAL Maint of Streets	291,312		270,481
Perm Improve Highway, Equip & Cap Outlay	296,734	DA51122	370,043
TOTAL Perm Improve Highway	296,734		370,043
Machinery, Equip & Cap Outlay	191,033	DA51302	315,290
Machinery, Contr Expend	134,489	DA51304	102,945
TOTAL Machinery	325,521		418,235
Snow Removal, Pers Serv	158,963	DA51421	174,221
Snow Removal, Contr Expend	105,525	DA51424	173,832
TOTAL Snow Removal	264,488		348,052
TOTAL Transportation	1,178,055		1,406,811
Emergency Disaster Work, Contr	14,747	DA87604	51,609
TOTAL Emergency Disaster Work	14,747		51,609
TOTAL Home And Community Services	14,747		51,609
State Retirement, Empl Bnfts	51,935	DA90108	63,016
Social Security , Empl Bnfts	28,370	DA90308	29,043
Unemployment Insurance, Empl Bnfts	554	DA90508	2,336
Disability Insurance, Empl Bnfts		DA90558	2,009
Hospital & Medical (dental) Ins, Empl Bnft	66,194	DA90608	102,328
TOTAL Employee Benefits	147,053		198,732
Debt Principal, Bond Anticipation Notes	35,618	DA97306	
TOTAL Debt Principal	35,618		0
Debt Interest, Bond Anticipation Notes	21,842	DA97307	
TOTAL Debt Interest	21,842		0
TOTAL Expenditures	1,397,315		1,657,152
TOTAL Detail Expenditures And Other Uses	1,397,315		1,657,152

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	402,186	DA8021	780,308
Restated Fund Balance - Beg of Year	402,186	DA8022	780,308
ADD - REVENUES AND OTHER SOURCES	1,775,432		1,348,336
DEDUCT - EXPENDITURES AND OTHER USES	1,397,315		1,657,152
Fund Balance - End of Year	780,308	DA8029	471,495

TOWN OF Andes
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	997,600	DA1049N	1,028,700
Est Rev - Intergovernmental Charges	30,000	DA2399N	45,000
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	240,000	DA3099N	300,000
TOTAL Estimated Revenues	1,270,100		1,376,200
Appropriated Fund Balance		DA599N	5,000
TOTAL Estimated Other Sources	0		5,000
TOTAL Estimated Revenues And Other Sources	1,270,100		1,381,200

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	1,063,700	DA5999N	1,161,200
App - Employee Benefits	206,400	DA9199N	220,000
TOTAL Appropriations	1,270,100		1,381,200
TOTAL Appropriations And Other Uses	1,270,100		1,381,200

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
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	2020	EdpCode	2021
Bond Anticipation Notes Payable	21,842	H626	
TOTAL Notes Payable	21,842		0
TOTAL Liabilities	21,842		0
Fund Balance			
Assigned Unappropriated Fund Balance	10,162	H915	32,004
TOTAL Assigned Fund Balance	10,162		32,004
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	10,162		32,004
TOTAL Liabilities, Deferred Inflows And Fund Balance	32,004		32,004

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Other Sources			
Bans Redeemed From Appropriations	35,618	H5731	
TOTAL Proceeds of Obligations	35,618		0
TOTAL Other Sources	35,618		0
TOTAL Detail Revenues And Other Sources	35,618		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
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	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-25,456	H8021	10,162
Restated Fund Balance - Beg of Year	-25,456	H8022	10,162
ADD - REVENUES AND OTHER SOURCES	35,618		
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	10,162	H8029	32,003

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	124,900	K101	124,900
Buildings	939,500	K102	939,500
Machinery And Equipment	1,157,272	K104	1,157,272
TOTAL Fixed Assets (net)	2,221,672		2,221,672
TOTAL Assets and Deferred Outflows of Resources	2,221,672		2,221,672

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	2,221,672	K159	2,221,672
TOTAL Investments in Non-Current Government Assets	2,221,672		2,221,672
TOTAL Fund Balance	2,221,672		2,221,672
TOTAL	2,221,672		2,221,672

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(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	5,590	SL200	9,110
TOTAL Cash	5,590		9,110
TOTAL Assets and Deferred Outflows of Resources	5,590		9,110

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(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	5,590	SL915	9,110
TOTAL Assigned Fund Balance	5,590		9,110
TOTAL Fund Balance	5,590		9,110
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,590		9,110

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(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
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	2020	EdpCode	2021
Expenditures			
Street Lighting, Contr Expend	4,839	SL51824	4,479
TOTAL Street Lighting	4,839		4,479
TOTAL Transportation	4,839		4,479
TOTAL Expenditures	4,839		4,479
TOTAL Detail Expenditures And Other Uses	4,839		4,479

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,430	SL8021	5,591
Restated Fund Balance - Beg of Year	2,430	SL8022	5,591
ADD - REVENUES AND OTHER SOURCES	8,000		8,000
DEDUCT - EXPENDITURES AND OTHER USES	4,839		4,479
Fund Balance - End of Year	5,591	SL8029	9,112

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	73,878	SS200	5,731
Cash In Time Deposits	195,216	SS201	242,496
TOTAL Cash	269,093		248,228
Sewer Rents Receivable	11,241	SS360	
Accounts Receivable		SS380	5,763
TOTAL Other Receivables (net)	11,241		5,763
TOTAL Assets and Deferred Outflows of Resources	280,334		253,991

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	65,943	SS600	27,541
TOTAL Accounts Payable	65,943		27,541
Due To Other Funds	288,595	SS630	288,595
TOTAL Due To Other Funds	288,595		288,595
TOTAL Liabilities	354,538		316,136
Fund Balance			
Unassigned Fund Balance	-74,204	SS917	-62,145
TOTAL Unassigned Fund Balance	-74,204		-62,145
TOTAL Fund Balance	-74,204		-62,145
TOTAL Liabilities, Deferred Inflows And Fund Balance	280,334		253,991

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sewer Charges	39,311	SS2122	32,126
TOTAL Departmental Income	39,311		32,126
Sewer Serv Other Govts	505,705	SS2374	410,790
TOTAL Intergovernmental Charges	505,705		410,790
Interest And Earnings	59	SS2401	83
TOTAL Use of Money And Property	59		83
TOTAL Revenues	545,075		442,999
TOTAL Detail Revenues And Other Sources	545,075		442,999

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Unallocated Insurance, Contr Expend	12,354	SS19104	12,907
TOTAL Unallocated Insurance	12,354		12,907
TOTAL General Government Support	12,354		12,907
Sewer Administration, Pers Serv	12,360	SS81101	12,730
TOTAL Sewer Administration	12,360		12,730
Sanitary Sewers, Contr Expend	411,297	SS81204	404,330
TOTAL Sanitary Sewers	411,297		404,330
TOTAL Home And Community Services	423,657		417,060
Social Security , Empl Bnfts	946	SS90308	974
TOTAL Employee Benefits	946		974
Other Debt, Principal	9,067	SS97896	
TOTAL Debt Principal	9,067		0
Other Debt, Interest	363	SS97897	
TOTAL Debt Interest	363		0
TOTAL Expenditures	446,386		430,940
TOTAL Detail Expenditures And Other Uses	446,386		430,940

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-172,900	SS8021	-74,211
Restated Fund Balance - Beg of Year	-172,900	SS8022	-74,211
ADD - REVENUES AND OTHER SOURCES	545,075		442,999
DEDUCT - EXPENDITURES AND OTHER USES	446,386		430,940
Fund Balance - End of Year	-74,211	SS8029	-62,150

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	43,212	SS1299N	43,212
Est Rev - Intergovernmental Charges	430,196	SS2399N	448,850
TOTAL Estimated Revenues	473,408		492,062
TOTAL Estimated Revenues And Other Sources	473,408		492,062

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Home And Community Services	473,408	SS8999N	492,062
TOTAL Appropriations	473,408		492,062
TOTAL Appropriations And Other Uses	473,408		492,062

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	10,900	SW200	1,700
TOTAL Cash	10,900		1,700
Water Rents Receivable	13,270	SW350	
TOTAL Other Receivables (net)	13,270		0
TOTAL Assets and Deferred Outflows of Resources	24,169		1,700

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	15,498	SW600	1,436
TOTAL Accounts Payable	15,498		1,436
Due To Other Funds	24,600	SW630	37,300
TOTAL Due To Other Funds	24,600		37,300
TOTAL Liabilities	40,098		38,736
Fund Balance			
Unassigned Fund Balance	-15,928	SW917	-37,036
TOTAL Unassigned Fund Balance	-15,928		-37,036
TOTAL Fund Balance	-15,928		-37,036
TOTAL Liabilities, Deferred Inflows And Fund Balance	24,169		1,700

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Metered Water Sales	73,050	SW2140	53,964
TOTAL Departmental Income	73,050		53,964
Unclassified (specify)	16,340	SW2770	13,300
TOTAL Miscellaneous Local Sources	16,340		13,300
TOTAL Revenues	89,390		67,264
TOTAL Detail Revenues And Other Sources	89,390		67,264

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Unallocated Insurance, Contr Expend	1,094	SW19104	1,155
TOTAL Unallocated Insurance	1,094		1,155
TOTAL General Government Support	1,094		1,155
Water Administration, Pers Serv	930	SW83101	930
Water Administration, Contr Expend	35,698	SW83104	27,774
TOTAL Water Administration	36,628		28,704
Water Purification, Contr Expend	35,596	SW83304	31,839
TOTAL Water Purification	35,596		31,839
Water Trans & Distrib, Contr Expend	1,673	SW83404	250
TOTAL Water Trans & Distrib	1,673		250
TOTAL Home And Community Services	73,897		60,793
Social Security , Empl Bnfts	71	SW90308	71
TOTAL Employee Benefits	71		71
Debt Principal, Serial Bonds	26,220	SW97106	26,353
TOTAL Debt Principal	26,220		26,353
TOTAL Expenditures	101,283		88,372
TOTAL Detail Expenditures And Other Uses	101,283		88,372

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-4,034	SW8021	-15,925
Restated Fund Balance - Beg of Year	-4,034	SW8022	-15,925
ADD - REVENUES AND OTHER SOURCES	89,390		67,264
DEDUCT - EXPENDITURES AND OTHER USES	101,283		88,372
Fund Balance - End of Year	-15,925	SW8029	-37,031

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	71,896	SW1299N	86,916
TOTAL Estimated Revenues	71,896		86,916
TOTAL Estimated Revenues And Other Sources	71,896		86,916

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Home And Community Services	45,676	SW8999N	60,430
App - Debt Service	26,220	SW9899N	26,486
TOTAL Appropriations	71,896		86,916
TOTAL Appropriations And Other Uses	71,896		86,916

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	2,115,797	W129	1,449,623
TOTAL Provision To Be Made In Future Budgets	2,115,797		1,449,623
TOTAL Assets and Deferred Outflows of Resources	2,115,797		1,449,623

TOWN OF Andes
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	589,781	W638	2,160
Other Long Term Debt		W689	
TOTAL Other Liabilities	589,781		2,160
Bonds Payable	1,526,016	W628	1,447,463
TOTAL Bond And Long Term Liabilities	1,526,016		1,447,463
TOTAL Liabilities	2,115,797		1,449,623
TOTAL Liabilities	2,115,797		1,449,623

TOWN OF Andes
Statement of Indebtedness
For the Fiscal Year Ending 2021

2/3/2022

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%			\$120,129	\$10,255	\$0	\$0		\$109,874
2008	BOND E	Water(EFC)- D0-15916			08/03/2000	08/01/2020	0.00%			\$83,077	\$8,308	\$0	\$0		\$74,769
2009	BOND E	EFC#17423 Water			02/12/2009	01/16/2039	0.00%		\$233,800	\$148,010	\$7,790	\$0	\$0		\$140,220
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$351,216	\$26,353	\$0	\$0	\$0	\$324,863
2017	BAN N	Equipment			10/20/2017	10/18/2019	3.00%		\$65,484	\$21,842	\$0	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$21,842	\$0	\$0	\$0	\$0	\$0
2010	BOND N	Highway Garage			12/01/2010	06/01/2039	3.75%		\$1,650,000	\$1,174,800	\$52,200	\$0	\$0		\$1,122,600
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,174,800	\$52,200	\$0	\$0	\$0	\$1,122,600
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,547,858	\$78,553	\$0	\$0	\$0	\$1,447,463

TOWN OF Andes
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$193,495.67
Time Deposits	9Z2021	\$1,314,291.39
Total		\$1,507,787.06
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,000,000.00
Total		\$2,750,000.00
 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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-A/P	\$394,314	\$0	\$200,448	\$193,866
*****-C RD	\$155,445	\$5	\$0	\$155,450
*****-AVEN	\$23,317	\$0	\$0	\$23,317
*****-OD N	\$218,156	\$0	\$0	\$218,156
*****-H ST	\$31,391	\$5	\$0	\$31,396
*****-HRA	\$17,819	\$0	\$47	\$17,772
*****-HUD	\$26	\$0	\$0	\$26
*****-EVAL	\$4,140	\$0	\$0	\$4,140
*****-URAL	\$1,309	\$0	\$0	\$1,309
*****-S CK	\$8,223	\$0	\$2,492	\$5,731
*****-EWER	\$132,884	\$109,612	\$0	\$242,496
*****-TOWN	\$37,393	\$0	\$0	\$37,393
*****-SVGS	\$568,633	\$0	\$0	\$568,633
*****-T&A	\$8,591	\$0	\$2,188	\$6,402
*****-W CK	\$1,831	\$0	\$131	\$1,700
	Total Adjusted Bank Balance			\$1,507,787
	Petty Cash			\$0.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * <u>\$1,507,787</u>
	Total Cash Balance All Funds			9ZCASHB * <u>\$1,507,787</u>
	* Must be equal			

TOWN OF Andes
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:			9		
Total Part Time Employees:			31		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$101,951.00	9	9	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$52,239.13	9	31	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$5,984.56	9	31	
90558	Disability Insurance	\$2,009.24	7		
90608	Hospital and Medical (Dental) Insurance	\$143,613.02	8	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,210.00			
Total		\$307,006.95			
Computed Total From Financial Section (comparative purposes only)		\$307,006.95			

TOWN OF Andes
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$24,741	10,251	gallons	
Diesel Fuel	\$38,927	20,536	gallons	
Fuel Oil	\$10,480	4,575	gallons	
Natural Gas			cubic feet	
Electricity	\$44,543	451,635	kilowatt-hours	
Coal			tons	
Propane	\$7,770	4,351	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 12/31/2021, 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 12/31/2021 and filed by means of electronic data transmission.

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

Wayland Gladstone
Name

(607) 437-4988
Telephone Number

Supervisor
Title

PO Box 125 Andes NY 13731
Official Address

02/03/2022
Date of Certification

(845) 676-3231
Official Telephone Number

TOWN OF Andes
Financial Comments
For the Fiscal Year Ending 2021