

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Almond
County of Allegany
For the Fiscal Year Ended 12/31/2022

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 Almond

*** 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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 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 Almond
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	158,599	A200	333,058
Cash In Time Deposits	73,358	A201	2,423
Petty Cash	100	A210	100
TOTAL Cash	232,057		335,581
Accounts Receivable	576	A380	
TOTAL Other Receivables (net)	576		0
Due From Other Funds		A391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	20,273	A440	20,556
TOTAL Due From Other Governments	20,273		20,556
Prepaid Expenses	23,431	A480	11,329
TOTAL Prepaid Expenses	23,431		11,329
Cash In Time Deposits Special Reserves	63,405	A231	63,405
TOTAL Restricted Assets	63,405		63,405
TOTAL Assets and Deferred Outflows of Resources	339,742		430,871

TOWN OF Almond
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	2,475	A600	4,872
TOTAL Accounts Payable	2,475		4,872
Other Liabilities		A688	63,268
TOTAL Other Liabilities	0		63,268
Due To Other Governments	13,101	A631	6,230
TOTAL Due To Other Governments	13,101		6,230
TOTAL Liabilities	15,576		74,370
Fund Balance			
Not in Spendable Form	23,432	A806	11,329
TOTAL Nonspendable Fund Balance	23,432		11,329
General Reserve	25,640	A870	25,640
Reserve For Excess Dog Control Revenues	3,190	A872	3,190
Reserve For Repairs	34,575	A882	34,575
TOTAL Restricted Fund Balance	63,405		63,405
Assigned Appropriated Fund Balance	3,159	A914	15,034
TOTAL Assigned Fund Balance	3,159		15,034
Unassigned Fund Balance	234,170	A917	266,733
TOTAL Unassigned Fund Balance	234,170		266,733
TOTAL Fund Balance	324,166		356,501
TOTAL Liabilities, Deferred Inflows And Fund Balance	339,742		430,871

TOWN OF Almond
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	233,313	A1001	233,313
TOTAL Real Property Taxes	233,313		233,313
Interest & Penalties On Real Prop Taxes	3,111	A1090	3,373
TOTAL Real Property Tax Items	3,111		3,373
Clerk Fees	551	A1255	120
Public Pound Charges, Dog Control Fees	20	A1550	20
Vital Statistics Fees	690	A1603	470
TOTAL Departmental Income	1,261		610
Share of Joint Activity, Other Govts		A2390	6,354
TOTAL Intergovernmental Charges	0		6,354
Interest And Earnings	777	A2401	2,278
Rental of Real Property	896	A2410	1,000
TOTAL Use of Money And Property	1,673		3,278
Dog Licenses	1,591	A2544	1,425
TOTAL Licenses And Permits	1,591		1,425
Fines And Forfeited Bail	23,887	A2610	6,431
TOTAL Fines And Forfeitures	23,887		6,431
Sales of Scrap & Excess Materials	538	A2650	
Sales, Other		A2655	161
Insurance Recoveries		A2680	22,200
TOTAL Sale of Property And Compensation For Loss	538		22,361
Refunds of Prior Year's Expenditures	5	A2701	2,629
AIM Related Payments	10,907	A2750	
TOTAL Miscellaneous Local Sources	10,912		2,629
St Aid, Revenue Sharing		A3001	10,907
St Aid, Mortgage Tax	16,413	A3005	20,499
St Aid - Other (specify)	2,812	A3089	
St Aid, Public Safety-Cap Proj	30,803	A3397	
TOTAL State Aid	50,028		31,406
TOTAL Revenues	326,314		311,180
TOTAL Detail Revenues And Other Sources	326,314		311,180

TOWN OF Almond
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	7,160	A10101	7,160
Legislative Board, Contr Expend	269	A10104	140
TOTAL Legislative Board	7,429		7,300
Municipal Court, Pers Serv	14,650	A11101	14,943
Municipal Court, Contr Expend	1,668	A11104	2,014
TOTAL Municipal Court	16,318		16,957
Supervisor,pers Serv	5,796	A12201	4,771
Supervisor,contr Expend	50	A12204	441
TOTAL Supervisor	5,846		5,212
Comptroller, Contr Expend	7,800	A13154	9,000
TOTAL Comptroller	7,800		9,000
Tax Collection,contr Expend	1,635	A13304	992
TOTAL Tax Collection	1,635		992
Assessment, Pers Serv	12,306	A13551	12,552
Assessment, Contr Expend		A13554	59
TOTAL Assessment	12,306		12,611
Clerk,pers Serv	13,731	A14101	13,320
Clerk,contr Expend	441	A14104	3,376
TOTAL Clerk	14,172		16,696
Law, Contr Expend	1,343	A14204	3,744
TOTAL Law	1,343		3,744
Elections, Contr Expend	1,763	A14504	3,256
TOTAL Elections	1,763		3,256
Operation of Plant, Pers Serv	5,338	A16201	5,729
Operation of Plant, Equip & Cap Outlay		A16202	1,200
Operation of Plant, Contr Expend	7,489	A16204	21,308
TOTAL Operation of Plant	12,827		28,237
Central Comm System Contr Expend	705	A16504	2,199
TOTAL Central Comm System Contr Expend	705		2,199
Central Print & Mail Contr Expend	110	A16704	
TOTAL Central Print & Mail Contr Expend	110		0
Central Data Process, Contr Expend	7,484	A16804	2,222
TOTAL Central Data Process	7,484		2,222
Unallocated Insurance, Contr Expend	21,635	A19104	25,226
TOTAL Unallocated Insurance	21,635		25,226
Municipal Assn Dues, Contr Expend	1,000	A19204	1,099
TOTAL Municipal Assn Dues	1,000		1,099
TOTAL General Government Support	112,373		134,751
Traffic Control, Contr Expen	408	A33104	360
TOTAL Traffic Control	408		360
Control of Animals, Pers Serv	2,212	A35101	2,212
Control of Animals, Contr Expend	376	A35104	431
TOTAL Control of Animals	2,588		2,643
TOTAL Public Safety	2,996		3,003

TOWN OF Almond
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Registrar of Vital Statistics, Pers Serv	300	A40201	300
TOTAL Registrar of Vital Statistics	300		300
TOTAL Health	300		300
Street Admin, Pers Serv	64,384	A50101	66,745
Street Admin, Contr Expend	2,177	A50104	3,129
TOTAL Street Admin	66,561		69,874
Garage, Equip & Cap Outlay		A51322	910
Garage, Contr Expend	10,805	A51324	16,629
TOTAL Garage	10,805		17,539
Street Lighting, Contr Expend	431	A51824	508
TOTAL Street Lighting	431		508
TOTAL Transportation	77,797		87,921
Parks, Contr Expend	1,308	A71104	7,598
TOTAL Parks	1,308		7,598
Historian, Contr Expend	500	A75104	500
TOTAL Historian	500		500
Celebrations, Contr Expend	609	A75504	500
TOTAL Celebrations	609		500
Adult Recreation, Contr Expend	350	A76204	350
TOTAL Adult Recreation	350		350
TOTAL Culture And Recreation	2,767		8,948
Cemetery, Contr Expend		A88104	1,135
TOTAL Cemetery	0		1,135
TOTAL Home And Community Services	0		1,135
State Retirement System	14,467	A90108	11,429
Social Security, Employer Cont	9,606	A90308	8,451
Hospital & Medical (dental) Ins, Empl Brft	25,649	A90608	22,907
TOTAL Employee Benefits	49,722		42,787
TOTAL Expenditures	245,955		278,845
TOTAL Detail Expenditures And Other Uses	245,955		278,845

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	243,807	A8021	324,166
Restated Fund Balance - Beg of Year	243,807	A8022	324,166
ADD - REVENUES AND OTHER SOURCES	326,314		311,180
DEDUCT - EXPENDITURES AND OTHER USES	245,955		278,845
Fund Balance - End of Year	324,166	A8029	356,501

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	233,313	A1049N	233,313
Est Rev - Real Property Tax Items	3,000	A1099N	3,000
Est Rev - Departmental Income	100	A1299N	100
Est Rev - Intergovernmental Charges	400	A2399N	3,400
Est Rev - Use of Money And Property	700	A2499N	1,000
Est Rev - Licenses And Permits	1,000	A2599N	1,000
Est Rev - Fines And Forfeitures	15,000	A2649N	15,000
Est Rev - State Aid	19,907	A3099N	19,907
TOTAL Estimated Revenues	273,420		276,720
Appropriated Fund Balance	3,159	A599N	15,034
TOTAL Estimated Other Sources	3,159		15,034
TOTAL Estimated Revenues And Other Sources	276,579		291,754

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	136,717	A1999N	145,517
App - Public Safety	3,962	A3999N	3,962
App - Health	300	A4999N	300
App - Transportation	82,600	A5999N	87,375
App - Economic Assistance And Opportunity	350	A6999N	350
App - Culture And Recreation	2,550	A7999N	2,650
App - Home And Community Services	1,400	A8999N	1,400
App - Employee Benefits	48,700	A9199N	50,200
TOTAL Appropriations	276,579		291,754
TOTAL Appropriations And Other Uses	276,579		291,754

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	11,319	B201	26,181
TOTAL Cash	11,319		26,181
Cash In Time Deposits Special Reserves	15,485	B231	9,200
TOTAL Restricted Assets	15,485		9,200
TOTAL Assets and Deferred Outflows of Resources	26,804		35,381

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		B600	6
TOTAL Accounts Payable	0		6
TOTAL Liabilities	0		6
Fund Balance			
Other Restricted Fund Balance	15,485	B899	9,200
TOTAL Restricted Fund Balance	15,485		9,200
Assigned Appropriated Fund Balance	6,628	B914	657
Assigned Unappropriated Fund Balance	4,691	B915	25,518
TOTAL Assigned Fund Balance	11,319		26,175
TOTAL Fund Balance	26,804		35,375
TOTAL Liabilities, Deferred Inflows And Fund Balance	26,804		35,381

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	17,046	B1001	14,546
TOTAL Real Property Taxes	17,046		14,546
Share of Joint Activity, Other Govts	8,000	B2390	
TOTAL Intergovernmental Charges	8,000		0
Interest And Earnings		B2401	437
TOTAL Use of Money And Property	0		437
Building And Alteration Permits	1,877	B2555	2,148
TOTAL Licenses And Permits	1,877		2,148
Insurance Recoveries	887	B2680	
TOTAL Sale of Property And Compensation For Loss	887		0
Refunds of Prior Year's Expenditures		B2701	401
TOTAL Miscellaneous Local Sources	0		401
Fed Aid, Emergency Disaster Assistance		B4960	2,998
TOTAL Federal Aid	0		2,998
TOTAL Revenues	27,810		20,530
TOTAL Detail Revenues And Other Sources	27,810		20,530

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Operation of Plant, Contr Expend	2,981	B16204	4,397
TOTAL Operation of Plant	2,981		4,397
Other General Govt Support, Contract Exp	3,500	B19894	
TOTAL Other General Govt Support	3,500		0
TOTAL General Government Support	6,481		4,397
Safety Inspection, Pers Serv	5,908	B36201	5,524
Safety Inspection, Contr Expend	636	B36204	1,576
TOTAL Safety Inspection	6,544		7,100
TOTAL Public Safety	6,544		7,100
Planning, Contr Expend		B80204	40
TOTAL Planning	0		40
TOTAL Home And Community Services	0		40
Social Security , Empl Bnfts	452	B90308	422
TOTAL Employee Benefits	452		422
TOTAL Expenditures	13,477		11,959
TOTAL Detail Expenditures And Other Uses	13,477		11,959

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	12,471	B8021	26,804
Restated Fund Balance - Beg of Year	12,471	B8022	26,804
ADD - REVENUES AND OTHER SOURCES	27,810		20,530
DEDUCT - EXPENDITURES AND OTHER USES	13,477		11,959
Fund Balance - End of Year	26,804	B8029	35,375

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	14,546	B1049N	11,000
Est Rev - Use of Money And Property	40	B2499N	40
Est Rev - Licenses And Permits	900	B2599N	900
TOTAL Estimated Revenues	15,486		11,940
Appropriated Fund Balance	6,628	B599N	657
TOTAL Estimated Other Sources	6,628		657
TOTAL Estimated Revenues And Other Sources	22,114		12,597

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	14,876	B1999N	5,000
App - Public Safety	6,776	B3999N	7,026
App - Home And Community Services		B8999N	100
App - Employee Benefits	462	B9199N	471
TOTAL Appropriations	22,114		12,597
TOTAL Appropriations And Other Uses	22,114		12,597

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	13,432	DA200	234,859
Cash In Time Deposits	97,575	DA201	32,311
TOTAL Cash	111,007		267,170
Accounts Receivable	272	DA380	
TOTAL Other Receivables (net)	272		0
Prepaid Expenses	19,151	DA480	14,339
TOTAL Prepaid Expenses	19,151		14,339
Cash In Time Deposits Special Reserves	272,763	DA231	377,347
TOTAL Restricted Assets	272,763		377,347
TOTAL Assets and Deferred Outflows of Resources	403,193		658,856

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	11,615	DA600	18,736
TOTAL Accounts Payable	11,615		18,736
Accrued Liabilities	4,060	DA601	3,735
TOTAL Accrued Liabilities	4,060		3,735
TOTAL Liabilities	15,675		22,471
Fund Balance			
Not in Spendable Form	19,151	DA806	14,339
TOTAL Nonspendable Fund Balance	19,151		14,339
Capital Reserve	272,763	DA878	377,347
TOTAL Restricted Fund Balance	272,763		377,347
Assigned Appropriated Fund Balance	54,642	DA914	17,650
Assigned Unappropriated Fund Balance	40,962	DA915	227,049
TOTAL Assigned Fund Balance	95,604		244,699
TOTAL Fund Balance	387,518		636,385
TOTAL Liabilities, Deferred Inflows And Fund Balance	403,193		658,856

TOWN OF Almond
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	273,599	DA1001	273,599
TOTAL Real Property Taxes	273,599		273,599
Transportation Services, Other Govts	80,877	DA2300	89,127
TOTAL Intergovernmental Charges	80,877		89,127
Interest And Earnings		DA2401	8,717
TOTAL Use of Money And Property	0		8,717
Sales of Scrap & Excess Materials	7,184	DA2650	2,214
Sales of Equipment		DA2665	13,150
Insurance Recoveries		DA2680	132,413
TOTAL Sale of Property And Compensation For Loss	7,184		147,777
Refunds of Prior Year's Expenditures		DA2701	779
TOTAL Miscellaneous Local Sources	0		779
St Aid, Consolidated Highway Aid		DA3501	154,038
St Aid Emergency Disaster Assistance		DA3960	23,198
TOTAL State Aid	0		177,236
Fed Aid Emer Disaster Assist		DA4960	167,962
TOTAL Federal Aid	0		167,962
TOTAL Revenues	361,660		865,197
TOTAL Detail Revenues And Other Sources	361,660		865,197

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Perm Improve Highway, Equip & Cap Outlay		DA51122	7,030
TOTAL Perm Improve Highway	0		7,030
Maint of Bridges, Contr Expend	6,475	DA51204	1,003
TOTAL Maint of Bridges	6,475		1,003
Machinery, Equip & Cap Outlay	227,688	DA51302	295,997
Machinery, Contr Expend	40,034	DA51304	49,994
TOTAL Machinery	267,722		345,991
Snow Removal, Pers Serv	103,218	DA51421	140,198
Snow Removal, Contr Expend	28,521	DA51424	38,315
TOTAL Snow Removal	131,739		178,513
TOTAL Transportation	405,936		532,537
State Retirement, Empl Bnfts	32,378	DA90108	15,367
Social Security , Empl Bnfts	8,317	DA90308	10,763
Hospital & Medical (dental) Ins, Empl Bnft	42,153	DA90608	52,777
Other Employee Benefits (spec)	4,680	DA90898	4,886
TOTAL Employee Benefits	87,528		83,793
TOTAL Expenditures	493,464		616,330
TOTAL Detail Expenditures And Other Uses	493,464		616,330

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	519,322	DA8021	387,518
Restated Fund Balance - Beg of Year	519,322	DA8022	387,518
ADD - REVENUES AND OTHER SOURCES	361,660		865,197
DEDUCT - EXPENDITURES AND OTHER USES	493,464		616,330
Fund Balance - End of Year	387,518	DA8029	636,385

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	273,599	DA1049N	308,599
Est Rev - Intergovernmental Charges	87,684	DA2399N	80,651
Est Rev - Use of Money And Property	100	DA2499N	100
Est Rev - State Aid		DA3099N	75,000
TOTAL Estimated Revenues	361,383		464,350
Appropriated Fund Balance	54,642	DA599N	17,650
TOTAL Estimated Other Sources	54,642		17,650
TOTAL Estimated Revenues And Other Sources	416,025		482,000

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	262,525	DA5999N	348,000
App - Employee Benefits	78,500	DA9199N	79,000
TOTAL Appropriations	341,025		427,000
Other Budgetary Purposes	75,000	DA962N	55,000
TOTAL Other Uses	75,000		55,000
TOTAL Appropriations And Other Uses	416,025		482,000

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	13,432	DB200	80,451
Cash In Time Deposits	114,098	DB201	106,319
TOTAL Cash	127,530		186,770
Prepaid Expenses	19,151	DB480	14,339
TOTAL Prepaid Expenses	19,151		14,339
Cash Special Reserves	110,764	DB230	86,105
TOTAL Restricted Assets	110,764		86,105
TOTAL Assets and Deferred Outflows of Resources	257,445		287,214

TOWN OF Almond
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For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Not in Spendable Form	19,151	DB806	14,339
TOTAL Nonspendable Fund Balance	19,151		14,339
Reserve for Emp Benefits & Acc Liabilities	110,764	DB867	86,105
TOTAL Restricted Fund Balance	110,764		86,105
Assigned Appropriated Fund Balance	19,720	DB914	19,074
Assigned Unappropriated Fund Balance	107,810	DB915	167,696
TOTAL Assigned Fund Balance	127,530		186,770
TOTAL Fund Balance	257,445		287,214
TOTAL Liabilities, Deferred Inflows And Fund Balance	257,445		287,214

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	197,880	DB1001	215,380
TOTAL Real Property Taxes	197,880		215,380
Transportation Services, Other Govts		DB2300	1,357
TOTAL Intergovernmental Charges	0		1,357
Interest And Earnings		DB2401	3,140
TOTAL Use of Money And Property	0		3,140
Sales of Scrap & Excess Materials	1,701	DB2650	1,429
TOTAL Sale of Property And Compensation For Loss	1,701		1,429
Refunds of Prior Year's Expenditures		DB2701	365
TOTAL Miscellaneous Local Sources	0		365
St Aid, Consolidated Highway Aid	150,024	DB3501	310,991
St Aid Emergency Disaster Assistance		DB3960	56,823
TOTAL State Aid	150,024		367,814
Fed Aid, Emergency Disaster Assistance		DB4960	1,778
TOTAL Federal Aid	0		1,778
TOTAL Revenues	349,605		591,263
TOTAL Detail Revenues And Other Sources	349,605		591,263

TOWN OF Almond
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	122,082	DB51101	123,622
Maint of Streets, Contr Expend	67,370	DB51104	54,328
TOTAL Maint of Streets	189,452		177,950
Perm Improve Highway, Equip & Cap Outlay	73,915	DB51122	316,877
TOTAL Perm Improve Highway	73,915		316,877
TOTAL Transportation	263,367		494,827
State Retirement, Empl Bnfts	17,939	DB90108	15,367
Social Security, Empl Bnfts	10,066	DB90308	9,457
Hospital & Medical (dental) Ins, Empl Bnft	10,918	DB90608	41,844
TOTAL Employee Benefits	38,923		66,668
TOTAL Expenditures	302,290		561,495
TOTAL Detail Expenditures And Other Uses	302,290		561,495

TOWN OF Almond
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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	210,131	DB8021	257,446
Restated Fund Balance - Beg of Year	210,131	DB8022	257,446
ADD - REVENUES AND OTHER SOURCES	349,605		591,263
DEDUCT - EXPENDITURES AND OTHER USES	302,290		561,495
Fund Balance - End of Year	257,446	DB8029	287,214

TOWN OF Almond
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For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	215,380	DB1049N	229,426
Est Rev - Intergovernmental Charges	2,500	DB2399N	2,500
Est Rev - State Aid	141,454	DB3099N	225,000
TOTAL Estimated Revenues	359,334		456,926
Appropriated Fund Balance	19,720	DB599N	19,074
TOTAL Estimated Other Sources	19,720		19,074
TOTAL Estimated Revenues And Other Sources	379,054		476,000

TOWN OF Almond
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	309,854	DB5999N	404,500
App - Employee Benefits	69,200	DB9199N	71,500
TOTAL Appropriations	379,054		476,000
TOTAL Appropriations And Other Uses	379,054		476,000

TOWN OF Almond
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Almond
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Almond
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Almond
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

TOWN OF Almond
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For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	47,500	K101	47,500
Buildings	183,500	K102	183,500
Machinery And Equipment	1,400,824	K104	1,683,671
Net Pension Asset - Proportionate Share		K108	95,842
TOTAL Fixed Assets (net)	1,631,824		2,010,513
TOTAL Assets and Deferred Outflows of Resources	1,631,824		2,010,513

TOWN OF Almond
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For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,631,824	K159	2,010,513
TOTAL Investments in Non-Current Government Assets	1,631,824		2,010,513
TOTAL Fund Balance	1,631,824		2,010,513
TOTAL	1,631,824		2,010,513

TOWN OF Almond
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For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash		SF200	25,000
TOTAL Cash	0		25,000
TOTAL Assets and Deferred Outflows of Resources	0		25,000

TOWN OF Almond
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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance		SF915	25,000
TOTAL Assigned Fund Balance	0		25,000
TOTAL Fund Balance	0		25,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		25,000

TOWN OF Almond
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	25,000	SF1001	25,000
TOTAL Real Property Taxes	25,000		25,000
TOTAL Revenues	25,000		25,000
TOTAL Detail Revenues And Other Sources	25,000		25,000

TOWN OF Almond
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	25,000	SF34104	
TOTAL Fire Protection	25,000		0
TOTAL Public Safety	25,000		0
TOTAL Expenditures	25,000		0
TOTAL Detail Expenditures And Other Uses	25,000		0

TOWN OF Almond
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	25,000		25,000
DEDUCT - EXPENDITURES AND OTHER USES	25,000		
Fund Balance - End of Year		SF8029	25,000

TOWN OF Almond
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	1,192	W129	108,000
TOTAL Provision To Be Made In Future Budgets	1,192		108,000
TOTAL Assets and Deferred Outflows of Resources	1,192		108,000

TOWN OF Almond
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,192	W638	
Compensated Absences		W687	108,000
TOTAL Other Liabilities	1,192		108,000
TOTAL Liabilities	1,192		108,000
TOTAL Liabilities	1,192		108,000

TOWN OF Almond
Statement of Indebtedness
For the Fiscal Year Ending 2022

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
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TOWN OF Almond
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$699,549.00
Time Deposits	9Z2021	\$677,110.00
Total		\$1,376,759.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$876,759.00
Total		\$1,376,759.00
 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 Almond
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1300	\$307,293	\$0	\$0	\$307,293
****-1506	\$333,212	\$0	\$0	\$333,212
****-2320	\$1,887	\$0	\$0	\$1,887
****-3676	\$432,397	\$0	\$0	\$432,397
****-3901	\$1	\$0	\$0	\$1
****-8159	\$31,983	\$0	\$17,280	\$14,703
****-8175	\$300,000	\$0	\$12,834	\$287,166
Total Adjusted Bank Balance				<u>\$1,376,659</u>
Petty Cash				<u>\$100.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$1,376,759</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$1,376,759</u>

* Must be equal

TOWN OF Almond
Local Government Questionnaire
For the Fiscal Year Ending 2022

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

TOWN OF Almond
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		5			
Total Part Time Employees:		11			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$42,163.00	6	2	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$29,093.00	5	11	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$117,528.00	5		
90708	Union Welfare Benefits	\$4,886.00	5		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$193,670.00			
Computed Total From Financial Section (comparative purposes only)		\$193,670.00			

TOWN OF Almond
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,340		gallons	454
Diesel Fuel	\$53,314		gallons	13841
Fuel Oil	\$6,085		gallons	
Natural Gas			cubic feet	
Electricity	\$4,460		kilowatt-hours	24492
Coal	\$3,266		tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Daniel Hegarty, hereby certify that I am the Chief Fiscal Officer of the Town of Almond, and that the information provided in the annual financial report of the Town of Almond, for the fiscal year ended 12/31/2022, 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 Almond, and adopted by me as my signature for use in conjunction with the filing of the Town of Almond 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Almond's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

BBS Accounting, LLC
Name of Report Preparer if different than Chief Fiscal Officer

Daniel Hegarty
Name

(585) 468-5842
Telephone Number

Supervisor
Title

1 Marvin Lane, Almond, NY 14804
Official Address

3/27/2023
Date of Certification

(585) 468-5842
Official Telephone Number

TOWN OF Almond
Financial Comments
For the Fiscal Year Ending 2022