

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 12/31/2017

\*\*\*\*\*

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

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

All amounts included in this update document for 2016 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	-100	A200	-8,635
Cash In Time Deposits	98,797	A201	195,603
Petty Cash	100	A210	100
<b>TOTAL Cash</b>	<b>98,797</b>		<b>187,068</b>
Accounts Receivable	0	A380	8,825
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>8,825</b>
Due From Other Funds	0	A391	4,360
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>4,360</b>
Due From Other Governments	0	A440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	39,532	A480	8,177
<b>TOTAL Prepaid Expenses</b>	<b>39,532</b>		<b>8,177</b>
Cash Special Reserves	34,074	A230	
Cash In Time Deposits Special Reserves	36,173	A231	
<b>TOTAL Restricted Assets</b>	<b>70,247</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>208,577</b>		<b>208,430</b>

TOWN OF Almond  
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	386	A600	9,299
<b>TOTAL Accounts Payable</b>	<b>386</b>		<b>9,299</b>
Overpayments & Clearing Account	0	A690	
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	0	A630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
Due To Other Governments		A631	6,371
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>6,371</b>
<b>TOTAL Liabilities</b>	<b>386</b>		<b>15,670</b>
<b>Fund Balance</b>			
Not in Spendable Form	39,532	A806	8,177
<b>TOTAL Nonspendable Fund Balance</b>	<b>39,532</b>		<b>8,177</b>
General Reserve	28,136	A870	25,263
Reserve For Excess Dog Control Revenues	5,938	A872	6,409
Reserve For Repairs	36,173	A882	34,112
Other Restricted Fund Balance	0	A899	
<b>TOTAL Restricted Fund Balance</b>	<b>70,247</b>		<b>65,784</b>
Assigned Appropriated Fund Balance	0	A914	3,500
Assigned Unappropriated Fund Balance	0	A915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>3,500</b>
Unassigned Fund Balance	98,412	A917	115,299
<b>TOTAL Unassigned Fund Balance</b>	<b>98,412</b>		<b>115,299</b>
<b>TOTAL Fund Balance</b>	<b>208,191</b>		<b>192,760</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>208,577</b>		<b>208,430</b>

TOWN OF Almond  
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	194,600	A1001	199,915
<b>TOTAL Real Property Taxes</b>	<b>194,600</b>		<b>199,915</b>
Interest & Penalties On Real Prop Taxes	3,206	A1090	2,805
<b>TOTAL Real Property Tax Items</b>	<b>3,206</b>		<b>2,805</b>
Clerk Fees	152	A1255	1,297
Public Pound Charges, Dog Control Fees	0	A1550	1,610
Vital Statistics Fees	340	A1603	240
<b>TOTAL Departmental Income</b>	<b>492</b>		<b>3,147</b>
Interest And Earnings	254	A2401	430
Rental of Real Property	600	A2410	516
<b>TOTAL Use of Money And Property</b>	<b>854</b>		<b>946</b>
Dog Licenses	1,657	A2544	413
<b>TOTAL Licenses And Permits</b>	<b>1,657</b>		<b>413</b>
Fines And Forfeited Bail	23,394	A2610	16,181
<b>TOTAL Fines And Forfeitures</b>	<b>23,394</b>		<b>16,181</b>
Insurance Recoveries	0	A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>0</b>
Refunds of Prior Year's Expenditures	10	A2701	232
Gifts And Donations	35	A2705	10,106
Additional Description Hometown Heroes Program			
Unclassified (specify)	0	A2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>45</b>		<b>10,338</b>
St Aid, Revenue Sharing	10,907	A3001	10,907
St Aid, Mortgage Tax	14,310	A3005	15,395
St Aid, Real Property Tax Administration	0	A3040	4,779
St Aid, Other Transportation	0	A3589	
<b>TOTAL State Aid</b>	<b>25,217</b>		<b>31,081</b>
<b>TOTAL Revenues</b>	<b>249,463</b>		<b>264,826</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>249,463</b>		<b>264,826</b>

TOWN OF Almond  
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Legislative Board, Pers Serv	5,775	A10101	6,219
Legislative Board, Contr Expend	0	A10104	
<b>TOTAL Legislative Board</b>	<b>5,775</b>		<b>6,219</b>
Municipal Court, Pers Serv	13,272	A11101	14,085
Municipal Court, Contr Expend	2,373	A11104	4,090
<b>TOTAL Municipal Court</b>	<b>15,645</b>		<b>18,175</b>
Supervisor,pers Serv	10,716	A12201	11,613
Supervisor,contr Expend	0	A12204	
<b>TOTAL Supervisor</b>	<b>10,716</b>		<b>11,613</b>
Budget, Pers Serv	2,472	A13401	2,547
<b>TOTAL Budget</b>	<b>2,472</b>		<b>2,547</b>
Assessment, Pers Serv	11,484	A13551	11,374
Assessment, Contr Expend	682	A13554	360
<b>TOTAL Assessment</b>	<b>12,166</b>		<b>11,734</b>
Clerk,pers Serv	11,936	A14101	11,779
Clerk,contr Expend	0	A14104	
<b>TOTAL Clerk</b>	<b>11,936</b>		<b>11,779</b>
Law, Contr Expend	1,396	A14204	9,387
<b>TOTAL Law</b>	<b>1,396</b>		<b>9,387</b>
Elections, Contr Expend	1,479	A14504	1,002
<b>TOTAL Elections</b>	<b>1,479</b>		<b>1,002</b>
Central Services Admin,contr Expend	1,807	A16104	3,012
<b>TOTAL Central Services Admin</b>	<b>1,807</b>		<b>3,012</b>
Buildings, Pers Serv	3,564	A16201	4,051
Buildings, Equip & Cap Outlay	325	A16202	
Buildings, Contr Expend	8,156	A16204	12,186
<b>TOTAL Buildings</b>	<b>12,044</b>		<b>16,237</b>
Central Garage, Contr Expend	4,293	A16404	4,335
<b>TOTAL Central Garage</b>	<b>4,293</b>		<b>4,335</b>
Central Comm System, Contr Expend	3,474	A16504	3,771
<b>TOTAL Central Comm System</b>	<b>3,474</b>		<b>3,771</b>
Central Storeroom, Equip & Cap Outlay		A16602	333
Central Storeroom, Contr Expend	2,146	A16604	1,622
<b>TOTAL Central Storeroom</b>	<b>2,146</b>		<b>1,955</b>
Central Print & Mail,contr Expend	2,974	A16704	653
<b>TOTAL Central Print &amp; Mail</b>	<b>2,974</b>		<b>653</b>
Central Data Process, Contr Expend	6,211	A16804	4,669
<b>TOTAL Central Data Process</b>	<b>6,211</b>		<b>4,669</b>
Unallocated Insurance, Contr Expend	17,569	A19104	17,054
<b>TOTAL Unallocated Insurance</b>	<b>17,569</b>		<b>17,054</b>
Municipal Assn Dues, Contr Expend	380	A19204	165
<b>TOTAL Municipal Assn Dues</b>	<b>380</b>		<b>165</b>
<b>TOTAL General Government Support</b>	<b>112,483</b>		<b>124,307</b>
Traffic Control, Contr Expen	659	A33104	744
<b>TOTAL Traffic Control</b>	<b>659</b>		<b>744</b>

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Control of Animals, Pers Serv	2,064	A35101	2,156
Control of Animals, Contr Expend	197	A35104	4,137
<b>TOTAL Control of Animals</b>	<b>2,261</b>		<b>6,293</b>
<b>TOTAL Public Safety</b>	<b>2,919</b>		<b>7,037</b>
Registrar of Vital Stat Contr Expend	100	A40204	100
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>100</b>		<b>100</b>
<b>TOTAL Health</b>	<b>100</b>		<b>100</b>
Street Admin, Pers Serv	52,704	A50101	54,269
Street Admin, Contr Expend	7,070	A50104	8,485
<b>TOTAL Street Admin</b>	<b>59,774</b>		<b>62,754</b>
Garage, Equip & Cap Outlay	1,879	A51322	1,286
Garage, Contr Expend	4,065	A51324	2,244
<b>TOTAL Garage</b>	<b>5,944</b>		<b>3,530</b>
Street Lighting, Contr Expend	392	A51824	456
<b>TOTAL Street Lighting</b>	<b>392</b>		<b>456</b>
Sidewalks, Contr Expend		A54104	2,963
Additional Description Complete Streets Grant			
<b>TOTAL Sidewalks</b>	<b>0</b>		<b>2,963</b>
<b>TOTAL Transportation</b>	<b>66,110</b>		<b>69,703</b>
Historian, Contr Expend	500	A75104	500
<b>TOTAL Historian</b>	<b>500</b>		<b>500</b>
Celebrations, Contr Expend	0	A75504	5,662
<b>TOTAL Celebrations</b>	<b>0</b>		<b>5,662</b>
Adult Recreation, Contr Expend	350	A76204	350
<b>TOTAL Adult Recreation</b>	<b>350</b>		<b>350</b>
<b>TOTAL Culture And Recreation</b>	<b>850</b>		<b>6,512</b>
Cemetery, Contr Expend	800	A88104	1,386
<b>TOTAL Cemetery</b>	<b>800</b>		<b>1,386</b>
<b>TOTAL Home And Community Services</b>	<b>800</b>		<b>1,386</b>
State Retirement System	20,762	A90108	36,323
Social Security, Employer Cont	8,597	A90308	8,901
Hospital & Medical (dental) Ins, Empl Bnft	19,332	A90608	25,988
<b>TOTAL Employee Benefits</b>	<b>48,691</b>		<b>71,212</b>
<b>TOTAL Expenditures</b>	<b>231,954</b>		<b>280,257</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>231,954</b>		<b>280,257</b>

TOWN OF Almond  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>190,661</b>	<b>A8021</b>	<b>208,171</b>
Prior Period Adj -Increase In Fund Balance		A8012	20
<b>Restated Fund Balance - Beg of Year</b>	<b>190,661</b>	<b>A8022</b>	<b>208,191</b>
ADD - REVENUES AND OTHER SOURCES	249,463		264,826
DEDUCT - EXPENDITURES AND OTHER USES	231,954		280,257
<b>Fund Balance - End of Year</b>	<b>208,171</b>	<b>A8029</b>	<b>192,760</b>



TOWN OF Almond  
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	199,915	A1049N	224,532
Est Rev - Real Property Tax Items	3,000	A1099N	3,000
Est Rev - Departmental Income	400	A1299N	200
Est Rev - Use of Money And Property	539	A2499N	429
Est Rev - Licenses And Permits	1,200	A2599N	1,400
Est Rev - Fines And Forfeitures	21,000	A2649N	18,000
Est Rev - State Aid	19,907	A3099N	19,907
<b>TOTAL Estimated Revenues</b>	<b>245,961</b>		<b>267,468</b>
Appropriated Fund Balance		A599N	3,500
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>3,500</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>245,961</b>		<b>270,968</b>

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	123,038	A1999N	140,803
App - Public Safety	3,826	A3999N	4,526
App - Health	100	A4999N	100
App - Transportation	65,686	A5999N	68,415
App - Culture And Recreation	850	A7999N	1,200
App - Home And Community Services	800	A8999N	900
App - Employee Benefits	51,661	A9199N	55,024
<b>TOTAL Appropriations</b>	<b>245,961</b>		<b>270,968</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>245,961</b>		<b>270,968</b>

TOWN OF Almond  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	0	B200	
Cash In Time Deposits	8,664	B201	4,253
<b>TOTAL Cash</b>	<b>8,664</b>		<b>4,253</b>
Cash In Time Deposits Special Reserves	10,724	B231	15,257
<b>TOTAL Restricted Assets</b>	<b>10,724</b>		<b>15,257</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,388</b>		<b>19,510</b>

TOWN OF Almond  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		B600	49
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>49</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>49</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance	10,724	B899	10,724
<b>TOTAL Restricted Fund Balance</b>	<b>10,724</b>		<b>10,724</b>
Assigned Appropriated Fund Balance		B914	7,000
Assigned Unappropriated Fund Balance	8,664	B915	1,737
<b>TOTAL Assigned Fund Balance</b>	<b>8,664</b>		<b>8,737</b>
<b>TOTAL Fund Balance</b>	<b>19,388</b>		<b>19,461</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>19,388</b>		<b>19,510</b>

TOWN OF Almond  
Annual Update Document  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	12,886	B1001	13,802
<b>TOTAL Real Property Taxes</b>	<b>12,886</b>		<b>13,802</b>
Interest And Earnings	15	B2401	34
<b>TOTAL Use of Money And Property</b>	<b>15</b>		<b>34</b>
Building And Alteration Permits	1,396	B2555	668
<b>TOTAL Licenses And Permits</b>	<b>1,396</b>		<b>668</b>
Insurance Recoveries	0	B2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>0</b>
Refunds of Prior Year's Expenditures	0	B2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>14,297</b>		<b>14,504</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>14,297</b>		<b>14,504</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Buildings, Contr Expend	9,212	B16204	622
<b>TOTAL Buildings</b>	<b>9,212</b>		<b>622</b>
Other Gen Govt Support, Contr Expend	5,000	B19894	5,000
<b>TOTAL Other Gen Govt Support</b>	<b>5,000</b>		<b>5,000</b>
<b>TOTAL General Government Support</b>	<b>14,212</b>		<b>5,622</b>
Safety Inspection, Pers Serv	5,196	B36201	5,352
Safety Inspection, Contr Expend	453	B36204	898
<b>TOTAL Safety Inspection</b>	<b>5,649</b>		<b>6,250</b>
<b>TOTAL Public Safety</b>	<b>5,649</b>		<b>6,250</b>
Youth Prog, Contr Expend		B73104	1,150
<b>TOTAL Youth Prog</b>	<b>0</b>		<b>1,150</b>
Library, Contr Expend	1,000	B74104	1,000
<b>TOTAL Library</b>	<b>1,000</b>		<b>1,000</b>
<b>TOTAL Culture And Recreation</b>	<b>1,000</b>		<b>2,150</b>
Zoning, Contr Expend	0	B80104	
<b>TOTAL Zoning</b>	<b>0</b>		<b>0</b>
Planning, Contr Expend	0	B80204	
<b>TOTAL Planning</b>	<b>0</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>0</b>
Social Security , Empl Bnfts	398	B90308	409
<b>TOTAL Employee Benefits</b>	<b>398</b>		<b>409</b>
<b>TOTAL Expenditures</b>	<b>21,258</b>		<b>14,431</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>21,258</b>		<b>14,431</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	26,349	<b>B8021</b>	19,388
<b>Restated Fund Balance - Beg of Year</b>	26,349	<b>B8022</b>	19,388
ADD - REVENUES AND OTHER SOURCES	14,297		14,504
DEDUCT - EXPENDITURES AND OTHER USES	21,258		14,431
<b>Fund Balance - End of Year</b>	<b>19,388</b>	<b>B8029</b>	<b>19,461</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	13,802	B1049N	3,944
Est Rev - Use of Money And Property	10	B2499N	40
Est Rev - Licenses And Permits	900	B2599N	900
<b>TOTAL Estimated Revenues</b>	<b>14,712</b>		<b>4,884</b>
Appropriated Fund Balance		B599N	7,000
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>7,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>14,712</b>		<b>11,884</b>



TOWN OF Almond  
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	6,100	B1999N	4,100
App - Public Safety	6,102	B3999N	6,263
App - Culture And Recreation	2,000	B7999N	1,000
App - Home And Community Services	100	B8999N	100
App - Employee Benefits	410	B9199N	421
<b>TOTAL Appropriations</b>	<b>14,712</b>		<b>11,884</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>14,712</b>		<b>11,884</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	0	DA200	1,707
Cash In Time Deposits	116,699	DA201	148,481
<b>TOTAL Cash</b>	<b>116,699</b>		<b>150,188</b>
Accounts Receivable	0	DA380	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From State And Federal Government	0	DA410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	0	DA391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	10,332	DA480	2,610
<b>TOTAL Prepaid Expenses</b>	<b>10,332</b>		<b>2,610</b>
Cash Special Reserves	53,156	DA230	74,398
Cash In Time Deposits Special Reserves	233,991	DA231	194,345
<b>TOTAL Restricted Assets</b>	<b>287,147</b>		<b>268,743</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>414,178</b>		<b>421,541</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		DA600	36,945
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>36,945</b>
Accrued Liabilities		DA601	9,484
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>9,484</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>46,429</b>
<b>Fund Balance</b>			
Not in Spendable Form	10,332	DA806	2,610
<b>TOTAL Nonspendable Fund Balance</b>	<b>10,332</b>		<b>2,610</b>
Capital Reserve	232,647	DA878	268,743
<b>TOTAL Restricted Fund Balance</b>	<b>232,647</b>		<b>268,743</b>
Assigned Appropriated Fund Balance	0	DA914	15,000
Assigned Unappropriated Fund Balance	171,199	DA915	88,759
<b>TOTAL Assigned Fund Balance</b>	<b>171,199</b>		<b>103,759</b>
<b>TOTAL Fund Balance</b>	<b>414,178</b>		<b>375,112</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>414,178</b>		<b>421,541</b>

TOWN OF Almond  
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For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	255,805	DA1001	246,155
<b>TOTAL Real Property Taxes</b>	<b>255,805</b>		<b>246,155</b>
Transportation Services, Other Govts	88,866	DA2300	96,271
<b>TOTAL Intergovernmental Charges</b>	<b>88,866</b>		<b>96,271</b>
Interest And Earnings	573	DA2401	929
<b>TOTAL Use of Money And Property</b>	<b>573</b>		<b>929</b>
Sales of Scrap & Excess Materials	1,465	DA2650	2,287
Sales of Equipment	12,600	DA2665	
Insurance Recoveries	0	DA2680	28,568
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>14,065</b>		<b>30,855</b>
Refunds of Prior Year's Expenditures	0	DA2701	108
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>108</b>
St Aid, Consolidated Highway Aid	40,000	DA3501	40,000
St Aid Emergency Disaster Assistance	0	DA3960	
<b>TOTAL State Aid</b>	<b>40,000</b>		<b>40,000</b>
<b>TOTAL Revenues</b>	<b>399,308</b>		<b>414,318</b>
Interfund Transfers	0	DA5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>399,308</b>		<b>414,318</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Perm Improve Highway, Equip & Cap Outlay	56,171	DA51122	38,199
<b>TOTAL Perm Improve Highway</b>	<b>56,171</b>		<b>38,199</b>
Maint of Bridges, Contr Expend	1,921	DA51204	
<b>TOTAL Maint of Bridges</b>	<b>1,921</b>		<b>0</b>
Machinery, Equip & Cap Outlay	36,986	DA51302	103,027
Machinery, Contr Expend	40,298	DA51304	66,411
<b>TOTAL Machinery</b>	<b>77,284</b>		<b>169,438</b>
Snow Removal, Pers Serv	110,563	DA51421	118,387
Snow Removal, Contr Expend	31,112	DA51424	56,946
<b>TOTAL Snow Removal</b>	<b>141,674</b>		<b>175,333</b>
Services Other Govts, Pers Serv	0	DA51481	
Services Other Govts, Contr Expend	0	DA51484	
<b>TOTAL Services Other Govts</b>	<b>0</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>277,050</b>		<b>382,970</b>
State Retirement, Empl Bnfts	10,381	DA90108	18,162
Social Security , Empl Bnfts	8,244	DA90308	8,837
Hospital & Medical (dental) Ins, Empl Bnft	34,036	DA90608	42,680
<b>TOTAL Employee Benefits</b>	<b>52,661</b>		<b>69,679</b>
Debt Principal, Bond Anticipation Notes	0	DA97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	1,469	DA97307	735
<b>TOTAL Debt Interest</b>	<b>1,469</b>		<b>735</b>
<b>TOTAL Expenditures</b>	<b>331,180</b>		<b>453,384</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>331,180</b>		<b>453,384</b>

TOWN OF Almond  
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For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>346,050</b>	<b>DA8021</b>	<b>414,178</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>346,050</b>	<b>DA8022</b>	<b>414,178</b>
ADD - REVENUES AND OTHER SOURCES	399,308		414,318
DEDUCT - EXPENDITURES AND OTHER USES	331,180		453,384
<b>Fund Balance - End of Year</b>	<b>414,178</b>	<b>DA8029</b>	<b>375,112</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	246,155	DA1049N	285,380
Est Rev - Intergovernmental Charges	76,126	DA2399N	82,400
Est Rev - Use of Money And Property	53	DA2499N	109
Est Rev - State Aid	40,000	DA3099N	70,000
<b>TOTAL Estimated Revenues</b>	<b>362,334</b>		<b>437,889</b>
Appropriated Fund Balance		DA599N	15,000
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>15,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>362,334</b>		<b>452,889</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	249,800	DA5999N	337,674
App - Employee Benefits	61,799	DA9199N	63,715
App - Debt Service	735	DA9899N	1,500
<b>TOTAL Appropriations</b>	<b>312,334</b>		<b>402,889</b>
Other Budgetary Purposes	50,000	DA962N	50,000
<b>TOTAL Other Uses</b>	<b>50,000</b>		<b>50,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>362,334</b>		<b>452,889</b>



TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	0	DB200	-5,316
Cash In Time Deposits	105,956	DB201	127,682
<b>TOTAL Cash</b>	<b>105,956</b>		<b>122,366</b>
Accounts Receivable		DB380	2,610
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>2,610</b>
Due From State And Federal Government	0	DB410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	0	DB391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	10,332	DB480	
<b>TOTAL Prepaid Expenses</b>	<b>10,332</b>		<b>0</b>
Cash Special Reserves	86,092	DB230	109,132
<b>TOTAL Restricted Assets</b>	<b>86,092</b>		<b>109,132</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>202,380</b>		<b>234,108</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		DB600	1,673
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>1,673</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>1,673</b>
<b>Fund Balance</b>			
Not in Spendable Form	10,332	DB806	2,610
<b>TOTAL Nonspendable Fund Balance</b>	<b>10,332</b>		<b>2,610</b>
Reserve for Emp Benefits & Acc Liabilities	86,092	DB867	109,132
Capital Reserve	0	DB878	
<b>TOTAL Restricted Fund Balance</b>	<b>86,092</b>		<b>109,132</b>
Assigned Appropriated Fund Balance		DB914	50,000
Assigned Unappropriated Fund Balance	105,956	DB915	70,693
<b>TOTAL Assigned Fund Balance</b>	<b>105,956</b>		<b>120,693</b>
<b>TOTAL Fund Balance</b>	<b>202,380</b>		<b>232,435</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>202,380</b>		<b>234,108</b>

TOWN OF Almond  
Annual Update Document  
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	114,200	DB1001	175,836
<b>TOTAL Real Property Taxes</b>	<b>114,200</b>		<b>175,836</b>
Transportation Services, Other Govts	11,784	DB2300	11,784
<b>TOTAL Intergovernmental Charges</b>	<b>11,784</b>		<b>11,784</b>
Interest And Earnings	118	DB2401	291
<b>TOTAL Use of Money And Property</b>	<b>118</b>		<b>291</b>
Refunds of Prior Year's Expenditures	0	DB2701	108
Unclassified (specify)	0	DB2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>108</b>
St Aid, Consolidated Highway Aid	133,677	DB3501	129,939
St Aid Emergency Disaster Assistance	0	DB3960	
<b>TOTAL State Aid</b>	<b>133,677</b>		<b>129,939</b>
Fed Aid, Emergency Disaster Assistance	0	DB4960	
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>259,779</b>		<b>317,958</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>259,779</b>		<b>317,958</b>

TOWN OF Almond  
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Maint of Streets, Pers Serv	103,193	DB51101	96,762
Maint of Streets, Equip & Cap Outlay	0	DB51102	
Maint of Streets, Contr Expend	30,828	DB51104	30,762
<b>TOTAL Maint of Streets</b>	<b>134,021</b>		<b>127,524</b>
Perm Improve Highway, Equip & Cap Outlay	82,234	DB51122	93,132
<b>TOTAL Perm Improve Highway</b>	<b>82,234</b>		<b>93,132</b>
<b>TOTAL Transportation</b>	<b>216,255</b>		<b>220,656</b>
State Retirement, Empl Bnfts	10,381	DB90108	18,162
Social Security, Empl Bnfts	7,645	DB90308	7,146
Hospital & Medical (dental) Ins, Empl Bnft	40,150	DB90608	41,939
<b>TOTAL Employee Benefits</b>	<b>58,176</b>		<b>67,247</b>
<b>TOTAL Expenditures</b>	<b>274,430</b>		<b>287,903</b>
Transfers, Other Funds	0	DB99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>274,430</b>		<b>287,903</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>216,997</b>	<b>DB8021</b>	<b>202,345</b>
Prior Period Adj -Increase In Fund Balance		DB8012	35
<b>Restated Fund Balance - Beg of Year</b>	<b>216,997</b>	<b>DB8022</b>	<b>202,380</b>
ADD - REVENUES AND OTHER SOURCES	259,779		317,958
DEDUCT - EXPENDITURES AND OTHER USES	274,430		287,903
<b>Fund Balance - End of Year</b>	<b>202,345</b>	<b>DB8029</b>	<b>232,435</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	175,836	DB1049N	133,980
Est Rev - Intergovernmental Charges	11,784	DB2399N	11,784
Est Rev - Use of Money And Property	47	DB2499N	95
Est Rev - State Aid	100,000	DB3099N	130,000
<b>TOTAL Estimated Revenues</b>	<b>287,667</b>		<b>275,859</b>
Appropriated Fund Balance		DB599N	50,000
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>50,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>287,667</b>		<b>325,859</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	227,800	DB5999N	263,674
App - Employee Benefits	59,867	DB9199N	62,185
<b>TOTAL Appropriations</b>	<b>287,667</b>		<b>325,859</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>287,667</b>		<b>325,859</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Land	47,500	K101	47,500
Buildings	183,500	K102	183,500
Improvements Other Than Buildings	0	K103	
Machinery And Equipment	1,173,136	K104	1,173,136
Infrastructure	0	K106	
Accum Deprec, Buildings	0	K112	
Accum Depr, Machinery & Equip	0	K114	
Accum Deprec, Infrastructure	0	K116	
<b>TOTAL Fixed Assets (net)</b>	<b>1,404,136</b>		<b>1,404,136</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,404,136</b>		<b>1,404,136</b>



TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	1,404,136	K159	1,404,136
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>1,404,136</b>		<b>1,404,136</b>
<b>TOTAL Fund Balance</b>	<b>1,404,136</b>		<b>1,404,136</b>
<b>TOTAL</b>	<b>1,404,136</b>		<b>1,404,136</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	25,000	SF1001	25,000
<b>TOTAL Real Property Taxes</b>	<b>25,000</b>		<b>25,000</b>
<b>TOTAL Revenues</b>	<b>25,000</b>		<b>25,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>25,000</b>		<b>25,000</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Fire Protection, Contr Expend	25,000	SF34104	25,000
<b>TOTAL Fire Protection</b>	<b>25,000</b>		<b>25,000</b>
<b>TOTAL Public Safety</b>	<b>25,000</b>		<b>25,000</b>
<b>TOTAL Expenditures</b>	<b>25,000</b>		<b>25,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>25,000</b>		<b>25,000</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SF8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>SF8022</b>	
ADD - REVENUES AND OTHER SOURCES	25,000		25,000
DEDUCT - EXPENDITURES AND OTHER USES	25,000		25,000
<b>Fund Balance - End of Year</b>		<b>SF8029</b>	

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	1,069	TA200	7,633
<b>TOTAL Cash</b>	<b>1,069</b>		<b>7,633</b>
Due From Other Funds	0	TA391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,069</b>		<b>7,633</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds		TA630	4,360
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>4,360</b>
Consolidated Payroll	0	TA10	
Deferred Compensation		TA17	2,443
State Retirement	0	TA18	169
Disability Insurance	0	TA19	
Group Insurance	0	TA20	661
Nys Income Tax	0	TA21	
Federal Income Tax	0	TA22	
Income Executions	0	TA23	
Assoc & Union Dues	0	TA24	
U.S. Savings Bonds	0	TA25	
Social Security Tax	0	TA26	
Other Funds (specify)	1,069	TA85	
<b>TOTAL Agency Liabilities</b>	<b>1,069</b>		<b>3,273</b>
<b>TOTAL Liabilities</b>	<b>1,069</b>		<b>7,633</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,069</b>		<b>7,633</b>



TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Total Non-Current Govt Liabilities	0	W129	117,472
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>0</b>		<b>117,472</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>117,472</b>

TOWN OF Almond  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share		W638	117,472
Compensated Absences	0	W687	
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>117,472</b>
Bonds Payable	0	W628	
<b>TOTAL Bond And Long Term Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>117,472</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>117,472</b>

TOWN OF Almond  
Statement of Indebtedness  
For the Fiscal Year Ending 2017

5/10/2018

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 2017

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	(\$12,244.00)
Demand Deposits	9Z2011	\$869,151.00
Time Deposits	9Z2021	\$0.00
Total		\$856,907.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$500,000.00
 <b>INVESTMENTS:</b>		
- 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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1237	\$2,929	\$0	\$15,182	(\$12,253)
****-1300	\$412,062	\$0	\$0	\$412,062
****-1318	\$13,223	\$0	\$5,590	\$7,633
****-CD	\$457,198	\$0	\$0	\$457,198
	Total Adjusted Bank Balance			\$864,640
	Petty Cash			\$100.00
	Adjustments			\$.00
	Total Cash			\$864,740
	Total Cash Balance All Funds			\$864,640
	9ZCASH           *			
	9ZCASHB       *			
	* Must be equal			

TOWN OF Almond  
Local Government Questionnaire  
For the Fiscal Year Ending 2017

	<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>Yes</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>No</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 2017

<b>Total Full Time Employees:</b>		6			
<b>Total Part Time Employees:</b>		11			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$72,647.00	6		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$50,561.00	6	11	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$110,607.00	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$233,815.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$208,547.00</b>			

TOWN OF Almond  
Energy Costs and Consumption  
For the Fiscal Year Ending 2017

<b>Energy Type</b>	<b>Total Expenditures</b>	<b>Total Volume</b>	<b>Units Of Measure</b>	<b>Alternative Units Of Measure</b>
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TOWN OF Almond  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2017

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

**Other OPEB Information**

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Dawn Wildrick-Cole, 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 12/31/2017, 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 12/31/2017 and filed by means of electronic data transmission.

Baldwin Business Servicee  
Name of Report Preparer if different  
than Chief Fiscal Officer

Dawn Wildrick-Cole  
Name

(585) 468-5842  
Telephone Number

Supervisor  
Title

1 Marvin Lane PO Box K, Almond, N  
Official Address

05/10/2018  
Date of Certification

(585) 468-5842  
Official Telephone Number

TOWN OF Almond  
Financial Comments  
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 Correct previous bookkeepers AUD totals

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 Adjustment made to correct previous bookkeepers totals