JA - Buildings of Almond Municipal Building
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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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***

Certification Statement

I, Nathan Woodruff (LG027901400000A), hereby certify that I am the Chief Financial Officer of the JA - Buildings of Almond Municipal Building, and that the information provided in the Annual Financial Report of the JA - Buildings of Almond Municipal Building for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$2,789.35	$31,481.00	$30,132.00
201 - Cash In Time Deposits	$16,937.32	-	-
Total for Cash and Cash Equivalents	**$19,726.67**	**$31,481.00**	**$30,132.00**
Due From			
440 - Due from Other Governments	-	-	$34.00
Total for Due From	**$0.00**	**$0.00**	**$34.00**
Total for Assets	**$19,726.67**	**$31,481.00**	**$30,166.00**
Total for Assets and Deferred Outflows	**$19,726.67**	**$31,481.00**	**$30,166.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	$234.00
601 - Accrued Liabilities	-	$9.00	$26.00
Total for Payables	**$0.00**	**$9.00**	**$260.00**
Due to			
631 - Due To Other Governments *JM OWES TO TOWN*	$10,565.66	$10,556.00	$15,556.00
Total for Due to	**$10,565.66**	**$10,556.00**	**$15,556.00**
Total for Liabilities	**$10,565.66**	**$10,565.00**	**$15,816.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$9,161.01	$20,916.00	$14,350.00
Total for Assigned Fund Balance	**$9,161.01**	**$20,916.00**	**$14,350.00**
Total for Fund Balance	**$9,161.01**	**$20,916.00**	**$14,350.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$19,726.67**	**$31,481.00**	**$30,166.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2390 - Share of Joint Activity Other Governments *Town and Village Shares*	$10,000.00	$10,000.00	$10,000.00
Total for Intergovernmental Charges	**$10,000.00**	**$10,000.00**	**$10,000.00**
Use of Money and Property			
2401 - Interest and Earnings	$658.91	$144.00	$115.00
Total for Use of Money and Property	**$658.91**	**$144.00**	**$115.00**
Total for Revenues	**$10,658.91**	**$10,144.00**	**$10,115.00**
Total for Revenues and Other Sources	**$10,658.91**	**$10,144.00**	**$10,115.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16201 - Operation of Plant - Personal Services	-	$172.00	$225.00
16202 - Operation of Plant - Equipment and Capital Outlay	$1,326.91	-	-
16204 - Operation of Plant - Contractual	$21,086.99	$3,393.00	$6,071.00
Total for Shared Services	**$22,413.90**	**$3,565.00**	**$6,296.00**
Total for General Government Support	**$22,413.90**	**$3,565.00**	**$6,296.00**
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	-	$13.00	$17.00
Total for Employee Benefits	**$0.00**	**$13.00**	**$17.00**
Total for Employee Benefits	**$0.00**	**$13.00**	**$17.00**
Total for Expenditures	**$22,413.90**	**$3,578.00**	**$6,313.00**
Total for Expenditures and Other Uses	**$22,413.90**	**$3,578.00**	**$6,313.00**

A - General
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$20,916.00	$14,350.00	$10,548.00
8022 - Restated Fund Balance - Beginning of Year	$20,916.00	$14,350.00	$10,548.00
Add Revenues and Other Sources	$10,658.91	$10,144.00	$10,115.00
Deduct Expenditures and Other Uses	$22,413.90	$3,578.00	$6,313.00
8029 - Fund Balance - End of Year	$9,161.01	$20,916.00	$14,350.00

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A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2399 - Est Rev - Intergovernmental Charges	$10,000.00	$10,000.00	$10,000.00
Total for Estimated Revenue	**$10,000.00**	**$10,000.00**	**$10,000.00**
Total for Estimated Revenues and Other Sources	**$10,000.00**	**$10,000.00**	**$10,000.00**

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$10,000.00	$10,000.00	$10,000.00
Total for Estimated Appropriations	**$10,000.00**	**$10,000.00**	**$10,000.00**
Total for Estimated Appropriations and Other Uses	**$10,000.00**	**$10,000.00**	**$10,000.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Statement of Indebtedness

You have indicated you have no debt data to report.

Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3583	Savings	A	$19,726.67	$0.00	$0.00	$0.00	$19,726.67
		Total	$19,726.67	$0.00	$0.00	$0.00	$19,726.67
						Total Cash From Financials	$19,726.67

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$19,726.67
FDIC Insurance	$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$0.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$250,000.00

Investments and Collateralization of Investments

Investments From Financials	$0.00
Market Value as of Fiscal Year End Date	$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$0.00

Employee and Retiree Benefits

You have indicated you have no employee benefits data to report.