

March 11, 2019
Town of Albion Regular Board Meeting

Agenda:

1. Call Meeting to Order
2. Pledge of Allegiance
3. Exit Message
4. FYI: Remind residents to sign attendance sheet
5. Roll Call
6. Public Comment
7. Motion to approve the agenda
8. Motion to open public hearing on the CDBG Program
9. Motion to close the public hearing on the CDBG Program
10. Resolution authorizing a grant of community block grant income to the Village of Albion
11. Resolution to approve Grant Agreement with the Village of Albion
12. Motion to open Public hearing on the rezoning application
13. Motion to close the Public hearing on the rezoning application
14. Strawberry Festival Donation
15. Motion to approve the minutes of the February 11th meeting.
16. Resolution to approve the vouchers
17. Resolution approving the audit of the Town Clerk/Tax Receiver and Court Clerk
18. Discussion of the building fee schedule
19. Town Building – Furnace – Daniel Strong
20. ID Badges for Employees
21. Executive Session

11-Mar-19

Albion Town Board Regular Meeting

Please sign in:

1. Dan Litchness
2. Kate Krieger
3. Matthew Kovaleski
4. Trinity Allen
5. Madison Marburgh
6. Tess Pettit
7. Courtney Borezni
8. Delaney Ford
9. Maryellen Post
10. Julia Post
11. Jennifer Mateo
12. Grant Dowsy
13. Angelica Berro
14. David Hill
15. Marall Tylon
16. McKenna Boyer
17. Payton Lake
18. Sierra Newton
19. Yolani Kosario
20. Mayra Kosario
21. Karen Sawicz
22. Michael
23. M. Borupede
24. Tom Rivers
25. _____
26. _____
27. _____

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March 11, 2019

Albion Town Board regular meeting held in the Town hall, 3665 Clarendon Rd.

Meeting called to order at 5:00 pm.

Pledge of Allegiance was said and the exit message was given.

Present were Councilperson Darlene Benton, Councilperson Matthew Passarell, Supervisor Richard Remley and Councilperson Jake Olles and Councilperson Arnold Allen.

Supervisor Richard Remley: I need a motion to approve the agenda.

Motion was made by Councilperson Matthew Passarell and was seconded by Councilperson Jake Olles approving the agenda with the removal of executive session. Motion carried by the following vote:

Councilperson Darlene Benton, aye	Councilperson Matthew Passarell, aye
Supervisor Richard Remley, aye	Councilperson Jake Olles, aye
Councilperson Arnold Allen, aye	

Supervisor Richard Remley: I need a motion to open the public hearing on the CDBG grant.

Motion was made by Councilperson Darlene Benton and was seconded by Councilperson Arnold Allen authorizing the opening of a public hearing on the CBDG at 5:02 pm. Motion carried by the following vote:

Councilperson Darlene Benton, aye	Councilperson Matthew Passarell, aye
Supervisor Richard Remley, aye	Councilperson Jake Olles, aye
Councilperson Arnold Allen, aye	

Supervisor Richard Remley: I need a motion to close the public hearing on the CDBG grant.

Motion was made by Councilperson Darlene Benton and was seconded by Councilperson Jake Olles authorizing the closure of a public hearing on the CBDG at 5:04 pm. Motion carried by the following vote:

Councilperson Darlene Benton, aye	Councilperson Matthew Passarell, aye
Supervisor Richard Remley, aye	Councilperson Jake Olles, aye
Councilperson Arnold Allen, aye	

Supervisor Richard Remley: I need a resolution authorizing the grant agreement.

Resolution #100 Grant Agreement between Town of Albion and Village of Albion – Bullard Park

The grant agreement in its entirety is hereby filed with and made a part of these minutes.

Motion was made by Councilperson Jake Olles and was seconded by Councilperson Arnold Allen authorizing the acceptance of and execution by Supervisor Richard Remley. Motion carried by the following vote:

Councilperson Darlene Benton, aye	Councilperson Matthew Passarell, aye
Supervisor Richard Remley, aye	Councilperson Jake Olles, aye
Councilperson Arnold Allen, aye	

Supervisor Richard Remley: I need a resolution for the CDBG grant income.

Resolution #101 Authorizing a CDBG program income to the Village of Albion for Bullard Park

WHEREAS, the Town of Albion (the "Town") was the recipient of a \$750,000 grant from the New York State Housing Trust Fund Corporation represented by the Governor's Office for Small Cities through the Community Development Block Grant (CDBG) Program (GOSC Grant #9ED430-02 dated August 29, 2002)) (the "CDBG Grant"), and

March 11, 2019

WHEREAS, the Town entered in an agreement with the County of Orleans Industrial Development Agency ("COIDA") (the "Subrecipient Agreement") pursuant to which the Town provided \$740,000 of the CDBG Grant proceeds to COIDA for the purpose of making a loan to a business, and

WHEREAS, pursuant to the Subrecipient Agreement, any Program Income, as defined in the CDBG regulations ("Program Income"), resulting from the use of the CDBG Grant was to be used by COIDA to administer a revolving loan fund which was designated as the Orleans Revolving Loan Fund ("ORLF"), which loan fund was also to be partially funded with Program Income resulting from the use of CDBG grants made to Orleans County, the Towns of Shelby and Yates and the Village of Holley, which also entered into Subrecipient Agreements with COIDA, and

WHEREAS, the use of Program Income is subject to certain rules and regulations promulgated by the United States Department of Housing and Urban Development (hereinafter "HUD") and the New York State Office of Community Renewal (hereinafter "OCR"), and

WHEREAS, OCR has notified the Town and other recipients of CDBG funds that it is requiring that all Program Income not spent on, or committed to, CDBG-eligible activities by March 31, 2019 be paid to the OCR by April 30, 2019, and

WHEREAS, any proposed use of Program Income prior to March 31, 2019 must be approved by OCR, and

WHEREAS, in response to OCR's directive, by a resolution adopted on November 13, 2018, the Town authorized certain actions with respect to the ORLF, including the use of Program Income contained in the ORLF for any eligible CDBG activity, and approved amendments to the Sub recipient Agreement, including changes to provide for the remittance to the Town of its pro -rata share of Program Income in the form of cash on hand in the ORLF, and

WHEREAS, as part of the rebuilding of Bullard Park, the Village of Albion (the "Village") intends to construct new handicap-accessible restrooms, new ADA-compliant concrete sidewalks from the road/parking lots to the new restrooms, and a new ADA-compliant asphalt walkway/path from the parking lot to the new amphitheater (referred to herein as the "Improvements"), which would make the new park amenities accessible to persons with handicaps, and

WHEREAS, the Village has requested that the Town utilize its pro-rata share of the Program Income held as cash on hand in the ORLF, as remitted to the Town by COIDA, to make a grant to the Village to fund the CDBG-eligible Improvements and on January 23, 2019 the Village Board of Trustees adopted a resolution authorizing receipt of a grant from the Town and the execution and delivery of a grant agreement with the Town, and

WHEREAS, the Town held a public hearing regarding the proposed use of its Program Income on March 11, 2019.

NOW, THEREFORE, BE IT

RESOLVED, that, subject to the approval of OCR, the Town is authorized to make a grant (the "Grant") of the Town's pro-rata share of the Program Income held as cash on hand in the ORLF, as remitted to the Town by COIDA, in an amount not to exceed \$45,000 to be used to fund the CDBG-eligible Improvements, and be it further

RESOLVED, that the Town is authorized to enter into a Grant Agreement with the Village which shall provide for the disbursement and use of the Grant proceeds to fund the Improvements in a manner consistent with CDBG program requirements and applicable statutes, rules and regulations, such Grant Agreement to be subject to the approval of the Town Attorney, and be it further

RESOLVED, that following the Town Attorney's review, and also similar Resolution passage by the Village of Albion, the Supervisor be, and hereby is, authorized to execute the Grant Agreement with the Village and such other documentation as is required to effectuate the actions approved in this Resolution, and be it further

RESOLVED, that the Town Supervisor is hereby designated as the Certifying Officer responsible for all activities associated with the federal environmental review process to be completed in conjunction with the project.

Motion was made by Councilperson Arnold Allen and was seconded by Councilperson Darlene Benton authorizing the acceptance of and execution by Supervisor Richard Remley. Motion carried by the following vote:

Councilperson Darlene Benton, aye

Councilperson Matthew Passarell, aye

Supervisor Richard Remley, aye

Councilperson Jake Olles, aye

Councilperson Arnold Allen, aye

March 11, 2019

Supervisor Richard Remley: I need a motion to open the public hearing on the zoning amendment.

Motion was made by Councilperson Jake Olles and was seconded by Councilperson Darlene Benton authorizing the opening of a public hearing on the zoning amendment at 5:09 pm. Motion carried by the following vote:

Councilperson Darlene Benton, aye	Councilperson Matthew Passarell, aye
Supervisor Richard Remley, aye	Councilperson Jake Olles, aye
Councilperson Arnold Allen, aye	

Those in attendance were given the opportunity to ask questions about the zoning amendment. Two residents, Jeffrey Post and Grant Downey were opposed to the zoning amendment.

Supervisor Richard Remley: I need a motion to close the public hearing on the CDBG grant.

Motion was made by Councilperson Matthew Passarell and was seconded by Councilperson Jake Olles authorizing the closure of a public hearing on the zoning amendment at 5:13 pm. Motion carried by the following vote:

Councilperson Darlene Benton, aye	Councilperson Matthew Passarell, aye
Supervisor Richard Remley, aye	Councilperson Jake Olles, aye
Councilperson Arnold Allen, aye	

Supervisor Richard Remley: I need a motion to approve the minutes.

Motion was made by Councilperson Darlene Benton and was seconded by Councilperson Jake Olles approving the minutes of the February 11th meeting as published and submitted. Motion carried by the following vote:

Councilperson Darlene Benton, aye	Councilperson Matthew Passarell, aye
Supervisor Richard Remley, aye	Councilperson Jake Olles, aye
Councilperson Arnold Allen, aye	

Supervisor Richard Remley: I need a resolution for the vouchers.

Resolution #102 Payment of Claims

Whereas, the following are against the Town:

General, Highway, Water & Sewer	105 - 152	\$ 86,928.33
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Motion was made by Councilperson Arnold Allen and was seconded by Councilperson Matthew Passarell authorizing the payment of the above listed claims. Resolution duly adopted by the following vote:

Councilperson Darlene Benton, aye	Councilperson Matthew Passarell, aye
Supervisor Richard Remley, aye	Councilperson Jake Olles, aye
Councilperson Arnold Allen, aye	

Supervisor Richard Remley: I need a resolution accepting the audit.

Resolution #103 Audit – Town Clerk/Tax Receiver and Court Clerk

Whereas, the Bondio Group performed an audit of the Town Clerk/Tax Receiver and Court Clerk for the 2018 year.

Now therefore be it resolved that the Albion Town Board hereby accepts the audit as presented.

Motion was made by Councilperson Jake Olles and was seconded by Councilperson Matthew Passarell authorizing the payment of the above listed claims. Resolution duly adopted by the following vote:

March 11, 2019

Councilperson Darlene Benton, aye
Supervisor Richard Remley, aye
Councilperson Arnold Allen, aye

Councilperson Matthew Passarell, aye
Councilperson Jake Olles, aye

Supervisor Richard Remley: Next is the strawberry festival.

The strawberry festival committee presented the plans for the upcoming festival and asked for a donation towards the bands.

Supervisor Richard Remley: I need a motion for the donation to the strawberry festival.

Motion was made by Councilperson Jake Olles and was seconded by Councilperson Darlene Benton authorizing an expenditure of \$4,450.00 to hear the bands play at the Strawberry Festival in June. Motion carried by the following vote:

Councilperson Darlene Benton, aye
Supervisor Richard Remley, aye
Councilperson Arnold Allen, aye

Councilperson Matthew Passarell, aye
Councilperson Jake Olles, aye

Supervisor Richard Remley: I need a motion to approve contract with Frontier Heating.

Resolution #104 HVAC Yearly Contract

The contract with Frontier Heating and Cooling in its entirety is hereby filed with and made a part of these minutes.

Motion was made by Councilperson Jake Olles and was seconded by Councilperson Arnold Allen authorizing the adoption of and execution by Supervisor Richard Remley. Resolution duly adopted by the following vote:

Councilperson Darlene Benton, aye
Supervisor Richard Remley, aye
Councilperson Arnold Allen, aye

Councilperson Matthew Passarell, aye
Councilperson Jake Olles, aye

Supervisor Richard Remley: I need a motion for executive session.

Motion was made by Councilperson Matthew Passarell and was seconded by Councilperson Arnold Allen to enter executive session on an employee matter at 5:27 pm. Motion carried by the following vote:

Councilperson Darlene Benton, aye
Supervisor Richard Remley, aye
Councilperson Arnold Allen, aye

Councilperson Matthew Passarell, aye
Councilperson Jake Olles, aye

Account#	Account Description	Fee Description	Qty	Local Share	
A1255	Conservation	Conservation	1	0.28	
	Marr. Lic.	Marriage Licensing Fee	1	17.50	
	Misc. Fees	Cert. Copies - Death	17	170.00	
		Cert. Copies - Marriage	3	30.00	
		Sub-Total:		\$217.78	
A2544	Dog Licensing	Female, Spayed	21	189.00	
		Female, Unspayed	2	34.00	
		Male, Neutered	8	72.00	
		Male, Unneutered	5	85.00	
		Sub-Total:		\$380.00	
B1560	Building Permits	Building Permits	2	170.00	
		Sub-Total:		\$170.00	
			Total Local Shares Remitted:	\$767.78	
Amount paid to: NYS Ag. & Markets for spay/neuter program				50.00	
Amount paid to: NYS Environmental Conservation				4.72	
Amount paid to: State Health Dept. For Marriage Licenses				22.50	
Total State, County & Local Revenues:		\$845.00	Total Non-Local Revenues:		\$77.22

To the Supervisor:

Pursuant to Section 27, Sub 1, of the Town Law, I hereby certify that the foregoing is a full and true statement of all fees and monies received by me, Sarah M. Basinait, Town Clerk, Town of Albion during the period stated above, in connection with my office, excepting only such fees and monies, the application of which are otherwise provided for by law.

Supervisor_____
Date_____
Town Clerk_____
Date

Monthly Report February 2019

Plow 15 Salt 25

Flush

Backhoe to Monroe in Batavia (cracked gear housing)

Repair 2 hydrant hits

Pot hole repairs

Push back banks

Repair water leak 98/Allen Rd (valve gasket failure)

Trees down (wind storm)

252 HP increase

Tree work Clarendon Rd/Phipps Rd OCH

Repair signs from wind storm

Joe Water school

256 carbide

254 wing blade/rubber

255 alternator belts

Communications: Cemetery and wood bids out, DSNY certified excavator training,

TOWN OF ALBION

Code Enforcement Office

3665 Clarendon Road

Albion, New York 14411

Code Enforcement Report for February 2019

Permits Issued (2) Total cost of construction \$7200.00

Addition to existing accessory structure 16 x 56 (1)

(2) Storage trailers for use during construction (1)

Construction inspections completed (11)

Certificate of Compliance issued (2)

Special use permit inspections completed (2)

Rental Unit inspections completed (2)

Inquiries from Attorneys, realtors, appraisers and potential property owners (9)

Inquiries from architectural/engineering staff regarding future proposed projects (2)

Complete US Census Bureau Reports (1)

Process application from property owner for request for change to zoning map and prepare application to county planning board.

Review submittals and process application for proposed solar farm project and prepare application for review by town planning board. (2)

Review submittals for large scale solar project (1)

Review with property owner and potential operator requirements for special use permit for motor vehicle sales

Attend Town Board meeting

Attend County Planning Board meeting

Attend Town Planning Board meeting

Attend Town Zoning Board meeting

Albion Rotary Strawberry Festival:
Features, Highlights and Interesting Facts
33rd Anniversary Theme: Our Historic Canal Lift Bridges
Friday, June 7 and Saturday, June 8, 2019

Our purpose is to celebrate community activity for individuals and families, showcase our unique area and assets, and promote economic activity, while attracting regional attendance at an affordable event.

Annually, the Festival is completely organized and managed by volunteers, including raising the funds necessary to maintain the quality of the Festival.

Annually, the community supports not only by volunteering but also makes a substantial financial commitment.

In addition to the committee, we have many individuals, businesses and service organizations that lend their service and volunteer efforts leading up to the Festival and during the two-day period, including municipal support by the County of Orleans, the Town of Albion and the Village of Albion.

Our signature parade features over 75 units. There will continue to be awards for parade categories. Partnering with Community Action, we continue to offer free shuttle service on Saturday.

We have business, information, vendor and not-for-profit booths. We have a food court, whose spaces sell out annually.

We have five entertainment venues showcasing local and regional talent and entertainment.

Saturday kicks off with a 5K 8K walk/ race Sponsored by the Albion Running Club. We continue to have an exciting and competitive turtle race taking place on the historic Erie Canal.

We have a car show with competitive categories sponsored by the Arnold's Auto Parts and is currently located in the heart of the village.

We have an annual poster and essay competition sponsored by the Albion Central School District to determine art work to be used and festival royalty.

After a year's pause, Mountain Trout's exciting and popular portable trout pond is once again returning because of popular demand. Chalk Art will again have a theme dedicated to our historic canal lift bridges.

We are delighted to be involved in the development of a safety and security center area dedicated to being better informed while having fun with the featured fire safety preventive educational trailer.

Again your continued support is invaluable, and your contribution will continue to ensure the quality of and enhance the Saturday morning signature parade.

Parade Budget to Date

Hitman	\$1000
Mark Time Marchers	\$ 500
Mighty St Joe's	\$1350
Pembroke Dragons	\$ 450
Scottish Pipes	\$ 600
Purple Eagles Marching Band	\$ 100
Down Beat Percussion	\$1000
White Sabres	\$1250

TOTAL	\$6250
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**TOWN OF ALBION, NEW YORK
JUSTICE COURT, TOWN CLERK
AND TAX COLLECTOR
DEPARTMENTS**

**Independent Accountant's Report
On Applying Agreed-Upon Procedures
For the Year Ended December 31, 2018**

Bonadio & Co., LLP
Certified Public Accountants

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

March 11, 2019

To the Town Board of the
Town of Albion, New York:

We have performed the procedures enumerated below, which were agreed to by the Town of Albion, New York (the Town) and the Town's Justice Court, Town Clerk, and Tax Collector Departments (collectively, the Departments) (the specified parties), on selected financial transactions and on the processes of the Departments for the year ended December 31, 2018. Management of the Town is responsible for the Town's and the Departments' compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Town Clerk, Tax Collector, and Town Justice

Procedure #1

Based on inquiry of the Departments, complete the annual checklists provided by the New York State Office of the State Comptroller for the Town Clerk, Tax Collector, and Town Justice for the year ended December 31, 2018.

Findings

See attached Appendices D, E, and 10. Procedure performed without exception.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the above agreed upon procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Town, the Town Board, the New York State Office of the State Comptroller, and the Departments and is not intended to be and should not be used by anyone other than those specified parties.

171 Sully's Trail
Pittsford, New York 14534
p (585) 381-1000
f (585) 381-3131

www.bonadio.com

Bonadio & Co., LLP

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Checklist for Review of Town Clerk's Records

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	☒	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	☒	☐
Are un-deposited cash receipts safeguarded?	☒	☐
Are duplicate deposit slips kept?	☒	☐
Do deposit amounts agree with cash receipt amounts?	☒	☐
Are deposits made timely (no later than the third business day after \$250 has been collected) and recorded up-to-date?	☒	☐
<i>Last Recorded Deposit: Date <u>1/31/2019</u> Amount <u>\$10.00</u></i>		
Is the cash receipts journal totaled and summarized monthly?	☒	☐

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	☒	☐
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	☒	☐
Are pre-numbered checks used for all disbursements made by check?	☒	☐
Are all checks signed by the town clerk?	☒	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☒	☐
Are all unused checks properly controlled (blank check stock)?	☒	☐
Are checks recorded up-to-date?	☒	☐
<i>Last Recorded Check: # <u>1046</u> Date <u>2/1/2019</u> Amount <u>\$63.00</u></i>		

See accompanying Independent Accountant's Report on applying Agreed-Up Procedures.

Appendix D – General Recordkeeping Requirements for Town Clerks continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>																		
Are bank accounts reconciled? By Whom? <u>Sarah Basina</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Miranda Allen (deputy)</u>	☒	☐																		
Is the bank reconciliation performed timely after the bank statement is received?	☒	☐																		
<table border="1"> <thead> <tr> <th colspan="3"><u>Last Bank Reconciliation for Each Bank Account</u></th></tr> <tr> <th><u>Bank Account</u></th><th><u>Date Performed</u></th><th><u>Month Ending</u></th></tr> </thead> <tbody> <tr> <td>752172810</td><td>2/1/2019</td><td>January</td></tr> <tr> <td> </td><td> </td><td> </td></tr> <tr> <td> </td><td> </td><td> </td></tr> <tr> <td> </td><td> </td><td> </td></tr> </tbody> </table>	<u>Last Bank Reconciliation for Each Bank Account</u>			<u>Bank Account</u>	<u>Date Performed</u>	<u>Month Ending</u>	752172810	2/1/2019	January											
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<u>Bank Account</u>	<u>Date Performed</u>	<u>Month Ending</u>																		
752172810	2/1/2019	January																		
Are reconciliations documented and available for review?	☒	☐																		
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☒	☐																		

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect town clerk deposits that exceed FDIC insurance, if applicable?	☒	☐

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (what the town clerk owes) determined at the end of each month?	☒	☐
Does the accountability amount agree with the bank reconciliation and supporting records?	☒	☐
Are unissued licenses and permits (e.g., dog licenses) safeguarded?	☒	☐
Are revenues from town clerk fees comparable with those of previous years?	☒	☐

<u>Financial Reporting</u>	<u>YES</u>	<u>NO</u>
Are monthly reports and payments made timely to the supervisor?	☒	☐
Are monthly reports and payments made timely to other agencies?	☒	☐
Do reported amounts on monthly reports agree with cash receipts and disbursements books?	☒	☐

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Appendix D – General Recordkeeping Requirements for Town Clerks continued

<u>Receivables</u> <i>(if applicable, such as water rents)</i>	<u>YES</u>	<u>NO</u>
Are receivable control accounts maintained?	☐	☒
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☒

Comment 1
(attached)

Comments and Conclusions

See attached information for additional
documentation of certain questions or "no"
answers.

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Appendix D – Town Clerk Comments to checklist

1. Receivables

- Per the Town Clerk, the Town does not have any receivables as they operate on a cash basis. Therefore, this section of the checklist is not applicable.

See accompanying Independent Accountant's Report on Applying Agreed-Upon Procedures.

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued

Checklist for Review of Tax Collecting Officer's Records

<u>Settlement</u>	<u>YES</u>	<u>NO</u>
Is a copy of the collector's or receiver's settlement sheet available?	☒	☐
Have all settlement issues/concerns been adequately resolved?	☒	☐

<u>Bank Accounts</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	☒	☐
<i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>2/1/2019</u> Month Ending <u>January</u>		
Note: Tax collector's bank account balance should be \$0.00 at the <u>beginning</u> of the <u>collection</u> period		

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal maintained in a manner sufficient to identify the date received, payer, tax account number, tax amount, interest amount and other appropriate information?	☒	☐
Are deposits identified?	☒	☐
Are duplicate deposit slips kept?	☒	☐
Do deposit amounts agree with cash receipt amounts?	☒	☐
Are bank deposits timely or (for towns) within 24 hours of collection?	☒	☐

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Are pre-numbered checks used for all disbursements other than petty cash?	☒	☐
Are all checks signed by the tax collector or receiver?	☒	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☒	☐

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect tax collector deposits that exceed FDIC insurance protection, when applicable?	☒	☐

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued

<u>Financial Reporting</u>	<u>YES</u>	<u>NO</u>
Are payments made at least weekly to the supervisor?	☒	☐
Are receipt forms issued by the supervisor to acknowledge collection?	☒	☐
Are payments made timely to the county treasurer?	☒	☐

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Are penalties assessed/collected on late payments?	☒	☐
Is the total amount of penalties collected on overdue real property taxes comparable with that collected in previous year(s)? Do the amounts look reasonable?	☒	☐
Is the tax collector or receiver treating his/her own tax bills properly, e.g., penalties, if required?	☒	☐
Are interest earnings remitted to the supervisor and/or the county as appropriate? (Check county resolution for guidance.)	☐	☒
Are there significant safeguards for the protection of assets and cash, such as a safe or locked file cabinet, offices with locks on the door, regular deposits of cash, etc.?	☒	☐

Comment 1
(attached)

Comments and Conclusions

See attached information for additional
documentation of certain questions or "no"
answers.

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Appendix E – Tax Collector's Comments to checklist

1. Accountability

- Per the Tax Collector, the Town no longer receives interest earnings.

See accompanying Independent Accountant's Report on Applying Agreed-Upon Procedures.

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:

Town of Albion, New York

Month Reviewed:

1/1/2018

Through

12/31/2018

Name of Justice:

Justice Gary Moore

Review Performed By:

Bonadio & Co., LLP

Date

3/11/2019

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Annual Checklist for Review of Justice Court Records

Cash Receipts Book

Yes No

- ▶ Are pre-numbered receipt forms issued for all collections? ☒ ☐
- ▶ Are duplicate receipts kept for court records? ☒ ☐
- ▶ Are receipts recorded up-to-date? ☒ ☐

Last recorded receipt:

110829 Date 1/29/19 Amount \$198.00

- ▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection? ☒ ☐

- ▶ Are deposits identified? ☒ ☐

- ▶ Are duplicate deposit slips kept for court records? ☒ ☐

- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)? ☒ ☐

- ▶ Are deposits recorded up-to-date? ☒ ☐

Last recorded deposit:

Date 1/31/19 Amount \$2,138.00

- ▶ Is the receipt book totaled and summarized at the end of each month? ☒ ☐

Last Month Totaled and Summarized December 2018

Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash? ☒ ☐
- ▶ Are all checks signed by the Justice? ☒ ☐
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records? ☒ ☐
- ▶ Are checks recorded up-to-date? ☒ ☐

Last recorded check:

1078 Date 1/22/19 Amount \$970.00

Bank Reconcillations

- ▶ Are bank accounts reconciled promptly after bank statements are received? ☒ ☐

Last Bank Reconciliation for Each Bank Account:

Date Performed 1/7/19 Month Ending December 2018

Additional Supporting Records

- ▶ Is a list of bail maintained? ☒ ☐
- ▶ Is a record of uncollected installment payments maintained? ☒ ☐

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Annual Checklist for Review of Justice Court Records

Yes No

Dockets and Case Files

- ▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims? ☒ ☐
- ▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address. ☒ ☐
- ▶ Do dockets for disposed cases appear to be complete? ☒ ☐
- ▶ Do dockets for disposed cases agree with amounts reported? ☒ ☐

Cash Book Reconciliation

- ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month? ☒ ☐
- ▶ Does the cash book total agree with the bank reconciliation and supporting information? ☒ ☐

Last Cash Reconciliation:

Date Performed 1/7/19 Month Ending December 2018

Reports to the Division of Criminal Justice Services

- ▶ Are reports made timely to the Division of Criminal Justice Services? ☒ ☐
- ▶ Has the court received any notices regarding late reporting? ☐ ☒

If yes, why were the reports late and what corrective actions were taken? _____

Reports to the Justice Court Fund

- ▶ Are reports made timely to the Justice Court Fund? ☒ ☐
- ▶ Do reported amounts agree with docket dispositions and case files? ☒ ☐
- ▶ Do reported amounts agree with cash receipt and disbursement books? ☒ ☐

Last report submitted: Month Ending 12/2018 Date 1/8/19 Amount \$1,050.50

- ▶ Has the court received any notices regarding late reporting? ☐ ☒

If yes, why were the reports late and what corrective actions were taken? _____

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

- Has the court received any notices regarding pending cases?
If yes, why were the cases pending and what corrective actions were taken, if any _____

☐



Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- Are reports from TSLED to the court maintained and utilized?
Last TSLED Report Available: Date Online availability
Note: Courts can access reports on-line from TSLED at any time.

☐



Comment 1
(attached)

- How many cases are shown as pending in the last TSLED report? 8,169
► Does the cash book total agree with the bank reconciliation and supporting information?
 - Is the number of pending cases reasonable?
 - How many cases are shown as pending for more than 90 days? 6,404
 - What actions have been taken to dispose of these cases?

☒

☒

☒



Comment 1
(attached)

Overall Evaluation

See attached information for additional documentation of
certain questions or "no" answers.

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:

Town of Albion, New York

Month Reviewed:

1/1/2018

Through

12/31/2018

Name of Justice:

Justice Joseph Fuller

Review Performed By:

Bonadio & Co., LLP

Date

3/11/2019

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Annual Checklist for Review of Justice Court Records

Cash Receipts Book

Yes No

- ▶ Are pre-numbered receipt forms issued for all collections? ☒ ☐
- ▶ Are duplicate receipts kept for court records? ☒ ☐
- ▶ Are receipts recorded up-to-date? ☒ ☐

Last recorded receipt:

110907 Date 11/31/19 Amount \$20.00

- ▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection? ☒ ☐
- ▶ Are deposits identified? ☒ ☐
- ▶ Are duplicate deposit slips kept for court records? ☒ ☐
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)? ☒ ☐
- ▶ Are deposits recorded up-to-date? ☒ ☐

Last recorded deposit:

Date 11/31/19 Amount \$3,278

- ▶ Is the receipt book totaled and summarized at the end of each month? ☒ ☐

Last Month Totaled and Summarized December 2018

Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash? ☒ ☐
- ▶ Are all checks signed by the Justice? ☒ ☐
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records? ☒ ☐
- ▶ Are checks recorded up-to-date? ☒ ☐

Last recorded check:

1065 Date 11/16/19 Amount \$215.50

Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received? ☒ ☐

Last Bank Reconciliation for Each Bank Account:

Date Performed 11/7/19 Month Ending December 2018

Additional Supporting Records

- ▶ Is a list of bail maintained? ☒ ☐
- ▶ Is a record of uncollected installment payments maintained? ☒ ☐

See accompanying Independent Accountant's Report on applying Agreed-Up Procedures.

Annual Checklist for Review of Justice Court Records

Yes No

Dockets and Case Files

- ▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims? ☒ ☐
- ▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address. ☒ ☐
- ▶ Do dockets for disposed cases appear to be complete? ☒ ☐
- ▶ Do dockets for disposed cases agree with amounts reported? ☒ ☐

Cash Book Reconciliation

- ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month? ☒ ☐
- ▶ Does the cash book total agree with the bank reconciliation and supporting information? ☒ ☐

Last Cash Reconciliation:

Date Performed 1/7/19 Month Ending December 2018

Reports to the Division of Criminal Justice Services

- ▶ Are reports made timely to the Division of Criminal Justice Services? ☒ ☐
- ▶ Has the court received any notices regarding late reporting? ☐ ☒

If yes, why were the reports late and what corrective actions were taken? _____

Reports to the Justice Court Fund

- ▶ Are reports made timely to the Justice Court Fund? ☒ ☐
- ▶ Do reported amounts agree with docket dispositions and case files? ☒ ☐
- ▶ Do reported amounts agree with cash receipt and disbursement books? ☒ ☐

Last report submitted: Month Ending 12/2018 Date 1/9/19 Amount \$3,077.00

- ▶ Has the court received any notices regarding late reporting? ☐ ☒

If yes, why were the reports late and what corrective actions were taken? _____

See accompanying Independent Accountant's Report on applying Agreed-Up Procedures.

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

- Has the court received any notices regarding pending cases?
If yes, why were the cases pending and what corrective actions were taken, if any _____

○ ✓

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- Are reports from TSLED to the court maintained and utilized?
Last TSLED Report Available: Date Online availability
Note: Courts can access reports on-line from TSLED at any time.

○ ✓ Comment 1
(attached)

- How many cases are shown as pending in the last TSLED report? 8,169
► Does the cash book total agree with the bank reconciliation and supporting information?
• Is the number of pending cases reasonable?
• How many cases are shown as pending for more than 90 days? 6,464
• What actions have been taken to dispose of these cases?

✓ ○
✓ ○ Comment 1
✓ ○ (attached)

Overall Evaluation

See attached information for additional documentation
Deceptum questions or "no" answers.

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Appendix 10 – Justice Court Comments to checklist

1. Reporting to Department of Motor Vehicles – TSLE&D Program

- The TSLE&D reports are available online.
- The TSLE&D report used by the Court Clerk does not have the number of cases pending for more than 90 days reported as a separate item. The Court Clerk does receive a report documenting such information, but it is only received once a year (in February). The Court Clerk ran the report from February 2018 in order to obtain the number of pending cases and subsequently ran the report for pending cases for last 60 days. The difference between the two amounts is the number of cases pending more than 90 days.
- If cases are pending for an extended period of time, the Court will begin the process of applying the Scoff Law or issuing warrants.

**TOWN OF ALBION
FEBRUARY 2019
EXECUTIVE SUMMARY**

BALANCE SHEET

- Bank accounts were reconciled as of 2/28/2019.
- The Town has \$2,819,464.16 in the bank.

REVENUES AND EXPENSES

• **REVENUES**

- Total receipts for the month were: \$77,467.42
- Major receipts were:
 - Traffic Diversion (4th Qtr 2018): \$10,133.33
 - Charter Comm. Franchise Fee: \$11,391.71
 - Water Sales – \$35,650.99
 - Sewer Sales \$11,254.52
 - Justice (January) - \$6,226.50
 - Town Clerk fees (January) - \$994.68
 - Orleans Cty Econ Dev PILOT: \$459.98
 - Other Receipts - \$388.30

• **EXPENSES**

Expenditures through February on average should equal 16.67% of the annual budget.

General Fund Townwide:

- Year to date expenses are \$156,211 compared to the annual budget of \$687,222 or 22.73% of the budget.

General Fund Outside Village:

- Year to date expenses are \$23,712 compared to the annual budget of \$128,087 or 18.51% of the budget.

Highway Townwide:

- Year to date expenses are \$217,137 compared to the annual budget of \$678,393 or 32.01% of the annual budget

Highway Outside Village:

- Year to date expenses are \$9,901 compared to the annual budget of \$190,847 or 5.19% of the budget.

Statement of Activity - MTD and YTD by Fund Town of Albion For 2/28/2019

Revenues	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
AA.1001.000.000 Real Property Taxes	\$ 0.00	\$ 361,924.00	\$ 361,924.00	0.00
AA.1081.000.000 Other Payments In Lieu of Taxes	459.98	459.98	6,334.00	(5,874.02)
AA.1090.000.000 Interest & Penalties On Real Prop Taxes	0.00	0.00	6,700.00	(6,700.00)
AA.1170.000.000 Franchises	11,391.71	11,391.71	9,700.00	1,691.71
AA.1255.000.000 Clerk Fees	487.68	925.18	5,000.00	(4,074.82)
AA.2190.000.000 Sale of Cemtery Lots	80.00	80.00	0.00	80.00
AA.2376.000.000 Refuse & Garbage Serv Other Govts	0.00	0.00	1,900.00	(1,900.00)
AA.2401.000.000 Interest And Earnings	305.74	601.50	200.00	401.50
AA.2530.000.000 Games of Chance	10.00	10.00	0.00	10.00
AA.2544.000.000 Dog Licenses	497.00	861.00	6,300.00	(5,439.00)
AA.2610.000.000 Fines And Forfeited Bail	3,715.00	8,948.50	30,000.00	(21,051.50)
AA.2611.000.000 Traffic Diversion Prg	10,133.33	10,133.33	15,000.00	(4,866.67)
AA.3001.000.000 St Aid Revenue Sharing	0.00	0.00	45,500.00	(45,500.00)
AA.3005.000.000 St Aid Mortgage Tax	0.00	0.00	23,000.00	(23,000.00)
AA.5031.000.000 Interfund Transfers	0.00	0.00	8,270.00	(8,270.00)
AA.5999.000.000 Appropriated Fund Balance	0.00	0.00	167,394.00	(167,394.00)
Total Revenues	27,080.44	395,335.20	687,222.00	(291,886.80)
Expenses				
AA.1010.100.000 Legislative Board, Pers Serv	1,209.52	3,023.80	15,724.00	12,700.20
AA.1010.400.000 Legislative Board, Contr Expend	0.00	0.00	900.00	900.00
AA.1110.100.000 Municipal Court, Pers Serv	2,799.68	6,999.20	36,396.80	29,396.80
AA.1110.102.000 Municipal Court, Pers Serv, Deputy	3,592.54	8,981.35	46,703.00	37,721.65
AA.1110.103.000 Municipal Court, Pers Serv, Clerk	2,010.40	5,004.44	21,189.00	16,184.56
AA.1110.400.000 Municipal Court, Contr Expend	2,099.00	4,454.72	24,800.00	20,345.28
AA.1110.402.000 Municipal Court, Contr Expend, Audit	0.00	0.00	700.00	700.00
AA.1110.403.000 Municipal Court, Contr Expend, Interpreter	175.00	175.00	2,750.00	2,575.00
AA.1110.404.000 Municipal Court, Contr Expend, Stereographer	825.00	825.00	10,700.00	9,875.00
AA.1220.100.000 Supervisor, Pers Serv	469.38	1,173.45	6,102.00	4,928.55
AA.1220.400.000 Supervisor, Contr Expend	0.00	0.00	300.00	300.00
AA.1315.400.000 Comptroller, Contr Expend	1,730.00	1,730.00	21,175.00	19,445.00
AA.1320.400.000 Auditor, Contr Expend	0.00	0.00	5,000.00	5,000.00
AA.1330.400.000 Tax Collection, Contr Expend	0.00	1,890.60	2,500.00	609.40
AA.1330.402.000 Tax Collection, Contr Expend, Audit	0.00	0.00	500.00	500.00
AA.1340.100.000 Budget, Pers Serv	83.34	125.01	1,000.00	874.99
AA.1355.400.000 Assessment, Contr Expend	0.00	0.00	3,660.00	3,660.00
AA.1410.100.000 Clerk, Pers Serv	2,965.84	7,414.60	38,556.00	31,141.40
AA.1410.102.000 Clerk, Pers Serv, Deputy	717.25	2,855.95	14,700.00	11,844.05
AA.1410.400.000 Clerk, Contr Expend	208.98	1,264.32	1,900.00	635.68
AA.1410.402.000 Clerk, Contr Expend, Audit	0.00	0.00	500.00	500.00

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
AA.1430.100.000 Personnel, Pers Serv	0.00	0.00	1,075.00	1,075.00
AA.1450.400.000 Elections, Contr Expend	0.00	0.00	6,500.00	6,500.00
AA.1460.400.000 Records Mgmt, Contr Expend	0.00	0.00	120.00	120.00
AA.1620.200.000 Buildings, Equip & Cap Outlay	0.00	0.00	70,000.00	70,000.00
AA.1620.400.000 Buildings, Contr Expend	2,726.85	5,569.87	54,000.00	48,430.13
AA.1650.400.000 Central Comm System, Contr Expend	507.73	747.73	3,500.00	2,752.27
AA.1670.400.000 Central Print & Mail, Contr Expend	565.55	1,463.16	3,000.00	1,536.84
AA.1680.400.000 Central Data Process, Contr Expend	0.00	0.00	48,413.00	48,413.00
AA.1910.400.000 Unallocated Insurance, Contr Expend	24,153.69	24,153.69	24,000.00	(153.69)
AA.1920.400.000 Municipal Assn Dues, Contr Expend	0.00	900.00	900.00	0.00
AA.1950.400.000 Taxes & Assess On Munic Prop, Contr Expend	1,728.46	1,940.46	2,150.00	209.54
AA.1980.400.000 Contingency	0.00	0.00	2,500.00	2,500.00
AA.3120.400.000 Police, Contr Expend	0.00	0.00	150.00	150.00
AA.3310.400.000 Traffic Control, Contr Expend	480.00	580.00	1,500.00	920.00
AA.3510.400.000 Control of Animals, Contr Expend	0.00	81.02	650.00	568.98
AA.4025.400.000 Laboratory, Contr Expend	0.00	0.00	300.00	300.00
AA.5010.100.000 Street Admin, Pers Serv	4,474.62	11,186.55	58,170.00	46,983.45
AA.5010.102.000 Street Admin, Pers Serv, Deputy	52.80	81.65	750.00	668.35
AA.5010.400.000 Street Admin, Contr Expend	386.26	1,139.72	2,500.00	1,360.28
AA.5182.400.000 Street Lighting, Contr Expend	0.00	0.00	6,500.00	6,500.00
AA.7510.100.000 Historian, Pers Serv	0.00	0.00	450.00	450.00
AA.8510.400.000 Comm Beautification	0.00	0.00	950.00	950.00
AA.8810.100.000 Cemetery, Pers Serv	0.00	0.00	2,000.00	2,000.00
AA.8810.400.000 Cemetery, Contr Expend	42.38	42.38	8,500.00	8,457.62
AA.9010.800.000 State Retirement System	0.00	25,516.00	25,516.00	0.00
AA.9030.800.000 Social Security, Empl Bnfts	1,364.56	3,480.83	18,028.00	14,547.17
AA.9040.800.000 Workers Compensation, Empl Bnfts	0.00	16,240.00	20,944.00	4,704.00
AA.9050.800.000 Unemployment Insurance, Empl Bnfts	76.37	254.22	1,100.00	845.78
AA.9055.800.000 Disability Insurance, Empl Bnfts	0.00	52.60	150.00	97.40
AA.9060.800.000 Hospital & Medical (dental) Ins, Empl Bnfts	4,986.54	16,863.18	67,151.00	50,287.82
Total Expenses	60,431.74	156,210.50	687,222.00	531,011.50
Excess Revenue Over (Under) Expenditures	\$ 33,351.30 \$	(239,124.70)\$	0.00 \$	822,898.30

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

Revenues	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
BB.1560.000.000 Safety Inspection Fees	\$ 0.00	\$ 175.00	\$ 4,000.00	\$ (3,825.00)
BB.5999.000.000 Appropriated Fund Balance	0.00	0.00	124,087.00	(124,087.00)
Total Revenues	0.00	175.00	128,087.00	(127,912.00)
Expenses				
BB.1420.400.000 Law, Contr Expend	2,083.33	2,083.33	35,000.00	32,916.67
BB.1989.400.000 Other Gen Govt Support	0.00	0.00	500.00	500.00
BB.4020.100.000 Registrar of Vital Statistics, Pers Serv	0.00	0.00	3,247.00	3,247.00
BB.4020.400.000 Registrar of Vital Stat, Contr Expend	33.99	65.14	400.00	334.86
BB.6510.400.000 Community Action, Contr Expend	0.00	0.00	1,000.00	1,000.00
BB.6989.400.000 Other Econ & Dev, Contr Expend (EDA)	0.00	0.00	500.00	500.00
BB.7310.400.000 Youth Prog, Contr Expend	0.00	0.00	8,500.00	8,500.00
BB.7550.400.000 Celebrations, Contr Expend	0.00	0.00	4,500.00	4,500.00
BB.8010.100.000 Zoning, Pers Serv	0.00	0.00	39,495.36	39,495.36
BB.8010.400.000 Zoning, Contr Expend	3,761.46	9,403.64	48,899.00	5,151.83
BB.8020.400.000 Planning, Contr Expend	308.17	698.17	5,850.00	4,180.80
BB.9010.800.000 State Retirement System	0.00	19.20	4,200.00	4,180.80
BB.9030.800.000 Social Security, Empl Bnfts	0.00	8,102.00	8,102.00	0.00
BB.9040.800.000 Workers Compensation, Empl Bnfts	277.30	693.25	3,989.00	3,295.75
BB.9050.800.000 Unemployment Insurance, Empl Bnfts	0.00	2,563.00	3,000.00	437.00
Total Expenses	33.86	84.65	400.00	315.35
	6,498.11	23,712.38	128,087.00	104,374.62
Excess Revenue Over (Under) Expenditures	\$ 6,498.11	\$ 23,537.38	\$ 0.00	\$ 232,286.62

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

Revenues	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
DA.1001.000.000 Real Property Taxes	\$ 0.00	\$ 250,379.00	\$ 250,379.00	\$ 0.00
DA.1120.000.000 Sales Tax (County)	0.00	0.00	112,214.00	(112,214.00)
DA.2300.000.000 Transportation Services Other Govts	0.00	0.00	9,800.00	(9,800.00)
DA.2302.000.000 Snow Removal Services Other Govts	0.00	0.00	96,000.00	(96,000.00)
DA.2665.000.000 Sales of Equipment	0.00	0.00	30,000.00	(30,000.00)
DA.2770.000.000 Unclassified (specify)	2.56	11.54	0.00	11.54
DA.3089.000.000 St Aid - Other (specify)	0.00	0.00	180,000.00	(180,000.00)
Total Revenues	2.56	250,390.54	678,393.00	(428,002.46)
Expenses				
DA.5130.100.000 Machinery, Pers Serv	0.00	4,934.63	60,000.00	55,065.37
DA.5130.200.000 Machinery, Equip & Cap Outlay	4,990.00	4,990.00	221,500.00	216,510.00
DA.5130.400.000 Machinery, Contr Expend	1,235.27	1,359.98	35,000.00	33,640.02
DA.5140.100.000 Brush And Weeds, Pers Serv	0.00	0.00	5,000.00	5,000.00
DA.5140.400.000 Brush And Weeds, Contr Expend	0.00	0.00	1,000.00	1,000.00
DA.5142.100.000 Snow Removal, Pers Serv	9,395.75	17,567.93	36,000.00	18,432.07
DA.5142.400.000 Snow Removal, Contr Expend	19,037.70	42,683.26	75,000.00	32,316.74
DA.5148.100.000 Services Other Govts, Pers Serv	9,265.93	16,489.48	32,000.00	15,510.52
DA.5148.400.000 Services Other Govts, Contr Expend	19,037.64	42,683.15	95,000.00	52,316.85
DA.9010.800.000 State Retirement System	0.00	14,936.00	14,936.00	0.00
DA.9030.800.000 Social Security, Empl Bnfts	1,409.17	2,936.76	9,785.00	6,848.24
DA.9040.800.000 Workers Compensation, Empl Bnfts	0.00	12,479.00	16,308.00	3,829.00
DA.9050.800.000 Unemployment Insurance, Empl Bnfts	64.13	162.37	1,000.00	837.63
DA.9055.800.000 Disability Insurance, Empl Bnfts	0.00	10.80	100.00	89.20
DA.9060.800.000 Hospital & Medical (dental) Ins, Empl Bnfts	3,033.12	3,203.78	23,064.00	19,860.22
DA.9730.600.000 Debt Principal, Bond Anticipation Notes	0.00	50,000.00	50,000.00	0.00
DA.9730.700.000 Debt Interest, Bond Anticipation Notes	0.00	2,700.00	2,700.00	0.00
Total Expenses	67,468.71	217,137.14	678,393.00	461,255.86
Excess Revenue Over (Under) Expenditures	\$ 67,466.15	\$ (33,253.40)	\$ 0.00	\$ 889,258.32

Statement of Activity - MTD and YTD by Fund

Town of Albion

For 2/28/2019

Page: 5

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues				
DB.1789.000.000 Other Transportation Departmental Income	\$ 0.00	\$ 2,085.00	\$ 0.00	\$ 2,085.00
DB.3501.000.000 St Aid Consolidated Highway Aid	0.00	0.00	61,000.00	(61,000.00)
DB.5999.000.000 Appropriated Fund Balance	0.00	0.00	129,847.00	(129,847.00)
Total Revenues	0.00	2,085.00	190,847.00	(188,762.00)
Expenses				
DB.5110.100.000 Maint of Streets, Pers Serv	0.00	0.00	34,000.00	34,000.00
DB.5110.400.000 Maint of Streets, Contr Expend	0.00	0.00	77,400.00	77,400.00
DB.5112.200.000 Perm Improve Highway, Equip & Cap Outlay	0.00	0.00	61,000.00	61,000.00
DB.9010.800.000 State Retirement System	0.00	3,711.00	3,711.00	0.00
DB.9030.800.000 Social Security, Empl Bnfts	0.00	0.00	2,431.00	2,431.00
DB.9040.800.000 Workers Compensation, Empl Bnfts	0.00	3,614.00	4,052.00	438.00
DB.9050.800.000 Unemployment Insurance, Empl Bnfts	0.00	0.00	500.00	500.00
DB.9055.800.000 Disability Insurance, Empl Bnfts	0.00	10.80	65.00	54.20
DB.9060.800.000 Hospital & Medical (dental) Ins, Empl Bnfts	758.27	1,365.41	6,488.00	5,122.59
DB.9089.800.000 Other Employee Benefits	0.00	1,200.00	1,200.00	0.00
Total Expenses	758.27	9,901.21	190,847.00	180,945.79
Excess Revenue Over (Under) Expenditures	\$ 758.27	\$ 7,816.21	\$ 0.00	\$ 369,707.79

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

Revenues	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Excess Revenue Over (Under) Expenditures	\$ 0.00 \$	0.00 \$	0.00 \$	0.00

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

Revenues	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Excess Revenue Over (Under) Expenditures	\$ 0.00 \$	0.00 \$	0.00 \$	0.00

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues				
SF.1001.000.000 Real Property Taxes	\$ 0.00	\$ 100,000.00	\$ 100,000.00	\$ 0.00
SF.5999.000.000 Appropriated Fund Balance	0.00	0.00	3,124.00	(3,124.00)
Total Revenues	0.00	100,000.00	103,124.00	(3,124.00)
Expenses				
SF.3410.400.000 Fire, Contr Expend	0.00	0.00	103,124.00	103,124.00
Total Expenses	0.00	0.00	103,124.00	103,124.00
Excess Revenue Over (Under) Expenditures	\$ 0.00	\$ (100,000.00)	\$ 0.00	\$ 106,248.00

Statement of Activity - MTD and YTD by Fund

Town of Albion

For 2/28/2019

		M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues					
SS.1001.000.020 Real Property Taxes, District 1	\$	0.00	\$ 50,765.00	\$ 50,765.00	0.00
SS.2120.000.020 Sewer Rents, District 1		11,215.14	11,215.14	41,694.00	(30,478.86)
Total Revenues		11,215.14	61,980.14	92,459.00	(30,478.86)
Expenses					
SS.1315.400.020 Comptroller, Contractual, District 1		0.00	0.00	900.00	900.00
SS.8110.100.020 Sewer Administration, Pers Serv, District 1		254.16	638.05	3,373.00	2,734.95
SS.8110.103.020 Sewer Administration, Pers Serv, Clerk, District 1		25.38	63.45	330.00	266.55
SS.8110.400.020 Sewer Administration, Contr Expend, District 1		0.00	0.00	500.00	500.00
SS.8120.100.020 Sanitary Sewers, Pers Serv, District 1		0.00	0.00	500.00	500.00
SS.8120.200.020 Sanitary Sewers, Equip & Cap Outlay, District 1		0.00	0.00	1,000.00	1,000.00
SS.8120.400.020 Sanitary Sewers, Contr Expend, District 1		0.00	0.00	1,000.00	1,000.00
SS.8130.400.020 Sewage Treat Disp, Contr Expend, District 1		29.76	29.76	50,000.00	49,970.24
SS.9010.800.020 State Retirement System, District 1		0.00	573.00	573.00	0.00
SS.9030.800.020 Social Security, Empl Bnfts, District 1		21.38	53.66	283.00	229.34
SS.9710.600.020 Debt Principal, Serial Bonds, District 1		0.00	0.00	20,000.00	20,000.00
SS.9710.700.020 Debt Principal, Serial Bonds, District 1		0.00	0.00	14,000.00	14,000.00
Total Expenses		330.68	1,357.92	92,459.00	91,101.08
Excess Revenue Over (Under) Expenditures	\$	(10,884.46)	(60,622.22)	0.00	121,579.94

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

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	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues				
SS.2120.000.021 Sewer Rents, District 2	\$ 39.38	\$ 39.38	100.00	\$ (60.62)
Total Revenues	39.38	39.38	100.00	(60.62)
Expenses				
SS.8130.400.021 Sewage Treat Disp, Contr Expend, District 2	0.00	0.00	100.00	100.00
Total Expenses	0.00	0.00	100.00	100.00
Excess Revenue Over (Under) Expenditures	\$ (39.38)	\$ (39.38)	0.00	\$ 160.62

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

Revenues	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Excess Revenue Over (Under) Expenditures	\$ 0.00 \$	0.00 \$	0.00 \$	0.00

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

Revenues	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
SW.1001.000.001 Real Property Taxes, District 1	\$ 0.00	\$ 17,742.00	\$ 17,742.00	\$ 0.00
SW.2140.000.001 Metered Water Sales, District 1	6,169.69	11,602.52	28,671.00	(17,068.48)
SW.2148.000.001 Interest & Penalties on Water Rents, District 1	4.57	4.57	50.00	(45.43)
SW.2770.000.001 Unclassified (Maint.), District 1	51.00	51.00	300.00	(249.00)
SW.5999.000.001 Appropriated Fund Balance	0.00	0.00	3,000.00	(3,000.00)
Total Revenues	6,225.26	29,400.09	49,763.00	(20,362.91)
Expenses				
SW.1950.400.001 Taxes & Assess on Munic Prop, Contr Expend	0.00	316.82	350.00	33.18
SW.8310.100.001 Water Administration, Pers Serv, District 1	37.52	93.80	488.00	394.20
SW.8310.103.001 Water Administration, Pers Serv, Clerk, District 1	80.80	202.85	0.00	(202.85)
SW.8310.200.001 Water Administration, Equip & Cap Outlay, District 1	0.00	0.00	408.00	408.00
SW.8310.400.001 Water Administration, Contr Expend, District 1	21.20	170.09	800.00	629.91
SW.8320.400.001 Source Supply Pwr & Pump, Contr Expend, District 1	92.69	92.69	22,000.00	21,907.31
SW.8330.400.001 Water Purification, Contr Expend, District 1	0.00	0.00	150.00	150.00
SW.8340.100.001 Water Trans & Distrib, Pers Serv, District 1	0.00	0.00	1,000.00	1,000.00
SW.8340.103.001 Water Trans & Distrib, Pers Serv, Clerk, District 1	0.00	0.00	1,075.00	1,075.00
SW.8340.200.001 Water Trans & Distrib, Equip & Cap Outlay , District 1	0.00	0.00	1,000.00	1,000.00
SW.8340.201.001 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	3,160.00	3,160.00
SW.8340.400.001 Water Trans & Distrib, Contr, District 1	29.90	29.90	4,000.00	3,970.10
SW.9010.800.001 State Retirement System, District 1	0.00	242.00	242.00	0.00
SW.9030.800.001 Social Security, Empl Bnfts, District 1	9.06	22.71	200.00	177.29
SW.9730.600.001 Debt Principal, Bond Anticipation Note	0.00	0.00	12,750.00	12,750.00
SW.9730.700.001 Debt Interest, Bond Anticipation Note	0.00	0.00	1,300.00	1,300.00
SW.9950.900.001 Transfers, Capital Projects Fund, District 1	0.00	0.00	840.00	840.00
Total Expenses	271.17	1,170.86	49,763.00	48,592.14
Excess Revenue Over (Under) Expenditures	\$ (5,954.09)\$	(28,229.23)\$	0.00 \$	68,955.05

Statement of Activity - MTD and YTD by Fund

Town of Albion

For 2/28/2019

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	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues				
SW.2140.000.002 Metered Water Sales, District 2	\$ 9,199.66	\$ 9,199.66	\$ 30,973.00	\$ (21,773.34)
SW.2770.000.002 Unclassified (Maint.), District 2	18.00	18.00	150.00	(132.00)
SW.5999.000.002 Appropriated Fund Balance	0.00	0.00	1,686.00	(1,686.00)
Total Revenues	9,217.66	9,217.66	32,809.00	(23,591.34)
Expenses				
SW.8310.100.002 Water Administration, Pers Serv, District 2	16.90	42.25	220.00	177.75
SW.8310.103.002 Water Administration, Pers Serv, Clerk, District 2	16.58	41.63	0.00	(41.63)
SW.8310.200.002 Water Administration, Equip & Cap Outlay, District 2	0.00	0.00	176.00	176.00
SW.8310.400.002 Water Administration, Contr Expend, District 2	6.48	61.00	100.00	39.00
SW.8320.400.002 Source Supply Pwr & Pump, Contr Expend, District 2	51.91	51.91	29,000.00	28,948.09
SW.8330.400.002 Water Purification, Contr Expend, District 2	0.00	0.00	150.00	150.00
SW.8340.100.002 Water Trans & Distrib, Pers Serv, District 2	0.00	0.00	500.00	500.00
SW.8340.103.002 Water Trans & Distrib, Pers Serv, Clerk, District 2	0.00	0.00	220.00	220.00
SW.8340.200.002 Water Trans & Distrib, Equip & Cap Outlay, District 2	0.00	0.00	500.00	500.00
SW.8340.400.002 Water Trans & Distrib, Contr, District 2	0.00	0.00	800.00	800.00
SW.9010.800.002 State Retirement System, District 2	0.00	68.00	68.00	0.00
SW.9030.800.002 Social Security, Empl Brfts, District 2	2.56	6.41	100.00	93.59
SW.9950.900.002 Transfers, Capital Projects Fund, District 2	0.00	0.00	975.00	975.00
Total Expenses	94.43	271.20	32,809.00	32,537.80
Excess Revenue Over (Under) Expenditures	\$ (9,123.23)	\$ (8,946.46)	\$ 0.00	\$ 56,129.14

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues				
SW.1001.000.003 Real Property Taxes, District 3	\$ 0.00	\$ 70,000.00	\$ 70,000.00	\$ 0.00
SW.2140.000.003 Metered Water Sales, District 3	7,630.04	8,000.49	58,000.00	(49,999.51)
SW.2148.000.003 Interest & Penalties on Water Rents, District 3	0.00	24.15	500.00	(475.85)
SW.2770.000.003 Unclassified (Maint.), District 3	261.00	264.00	1,550.00	(1,286.00)
SW.5999.000.003 Appropriated Fund Balance	0.00	0.00	7,689.00	(7,689.00)
Total Revenues	7,891.04	78,288.64	137,739.00	(59,450.36)
Expenses				
SW.8310.100.003 Water Administration, Pers Serv, District 3	185.00	462.48	2,403.00	1,940.52
SW.8310.103.003 Water Administration, Pers Serv, Clerk, District 3	260.42	653.74	0.00	(653.74)
SW.8310.200.003 Water Administration, Equip & Cap Outlay, District 3	0.00	0.00	1,652.00	1,652.00
SW.8310.400.003 Water Administration, Contr Expend, District 3	88.63	700.11	900.00	199.89
SW.8320.400.003 Source Supply Pwr & Pump, Contr Expend, District 3	65.79	65.79	55,800.00	55,734.21
SW.8330.400.003 Water Purification, Contr Expend, District 3	0.00	0.00	200.00	200.00
SW.8340.100.003 Water Trans & Distrib, Pers Serv, District 3	0.00	0.00	2,500.00	2,500.00
SW.8340.103.003 Water Trans & Distrib, Pers Serv, Clerk, District 3	0.00	0.00	3,456.00	3,456.00
SW.8340.200.003 Water Trans & Distrib, Equip & Cap Outlay, District 3	0.00	0.00	7,500.00	7,500.00
SW.8340.201.003 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	2,000.00	2,000.00
SW.8340.400.003 Water Trans & Distrib, Contr, District 3	443.32	539.44	2,500.00	1,960.56
SW.9010.800.003 State Retirement System, District 3	0.00	908.00	908.00	0.00
SW.9030.800.003 Social Security, Empl Brfts, District 3	34.08	85.40	630.00	544.60
SW.9710.600.003 Debt Principal, Serial Bonds, District 3	0.00	0.00	45,000.00	45,000.00
SW.9710.700.003 Debt Interest, Serial Bonds, District 3	0.00	0.00	10,350.00	10,350.00
SW.9950.900.003 Transfers, Capital Projects Fund, District 3	0.00	0.00	1,940.00	1,940.00
Total Expenses	1,077.24	3,414.96	137,739.00	134,324.04
Excess Revenue Over (Under) Expenditures	\$ (6,813.80)\$	(74,873.68)\$	0.00 \$	193,774.40

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues				
SW.1001.000.004 Real Property Taxes, District 4	\$ 0.00	\$ 28,569.00	\$ 28,569.00	\$ 0.00
SW.2140.000.004 Metered Water Sales, District 4	2,971.65	3,044.20	28,000.00	(24,955.80)
SW.2144.000.004 Water Service Charges, District 4	0.00	205.40	0.00	205.40
SW.2148.000.004 Interest & Penalties on Water Rents, District 4	4.17	4.17	700.00	(695.83)
SW.2770.000.004 Unclassified (Maint.), District 4	174.00	192.00	1,000.00	(808.00)
SW.5999.000.004 Appropriated Fund Balance	0.00	0.00	8,098.00	(8,098.00)
Total Revenues	3,149.82	32,014.77	66,367.00	(34,352.23)
Expenses				
SW.1950.400.004 Taxes & Assess on Munic Prop, Contr Expend	0.00	176.35	176.00	(0.35)
SW.8310.100.004 Water Administration, Pers Serv, District 4	109.32	273.29	1,420.00	1,146.71
SW.8310.103.004 Water Administration, Pers Serv, Clerk, District 4	260.40	653.72	0.00	(653.72)
SW.8310.200.004 Water Administration, Equip & Cap Outlay, District 4	0.00	0.00	1,124.00	1,124.00
SW.8310.400.004 Water Administration, Contr Expend, District 4	59.72	479.64	650.00	170.36
SW.8320.400.004 Source Supply Pwr & Pump, Contr Expend, District 4	42.03	42.03	28,000.00	27,957.97
SW.8330.400.004 Water Purification, Contr Expend, District 4	0.00	0.00	200.00	200.00
SW.8340.100.004 Water Trans & Distrib, Pers Serv, District 4	0.00	0.00	1,500.00	1,500.00
SW.8340.103.004 Water Trans & Distrib, Pers Serv, Clerk, District 4	0.00	0.00	3,456.00	3,456.00
SW.8340.200.004 Water Trans & Distrib, Equip & Cap Outlay, District 4	0.00	0.00	1,000.00	1,000.00
SW.8340.201.004 Water & Trans Distr. Equip & Cap Outlay, Water Tower	0.00	0.00	2,000.00	2,000.00
SW.8340.400.004 Water Trans & Distrib, Contr, District 4	130.00	130.00	2,000.00	1,870.00
SW.9010.800.004 State Retirement System, District 4	0.00	757.00	757.00	0.00
SW.9030.800.004 Social Security, Empl Bnfts, District 4	28.28	70.91	550.00	479.09
SW.9710.600.004 Debt Principal, Serial Bonds, District 4	0.00	0.00	9,300.00	9,300.00
SW.9710.700.004 Debt Interest, Serial Bonds, District 4	0.00	0.00	13,094.00	13,094.00
SW.9950.900.004 Transfers, Capital Projects Fund, District 4	0.00	0.00	1,140.00	1,140.00
Total Expenses	629.75	2,582.94	66,367.00	63,784.06
Excess Revenue Over (Under) Expenditures	\$ (2,520.07)\$	(29,431.83)\$	0.00 \$	98,136.29

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues				
SW.1001.000.005 Real Property Taxes, District 5	\$ 0.00	\$ 60,386.00	\$ 60,386.00	\$ 0.00
SW.2140.000.005 Metered Water Sales, District 5	5,336.71	5,672.83	48,000.00	(42,327.17)
SW.2140.001.005 Metered Water Sales, Out Of Dist, District 5	308.09	308.09	300.00	8.09
SW.2148.000.005 Interest & Penalties on Water Rents, District 5	14.46	510.00	900.00	(390.00)
SW.2770.000.005 Unclassified (Maint.), District 5	234.00	282.00	1,300.00	(1,018.00)
SW.5999.000.005 Appropriated Fund Balance	0.00	0.00	13,787.00	(13,787.00)
Total Revenues	5,893.26	67,158.92	124,673.00	(57,514.08)
Expenses				
SW.8310.100.005 Water Administration, Pers Serv, District 5	138.84	347.10	1,803.00	1,455.90
SW.8310.103.005 Water Administration, Pers Serv, Clerk, District 5	357.24	896.82	0.00	(896.82)
SW.8310.200.005 Water Administration, Equip & Cap Outlay, District 5	0.00	0.00	1,331.00	1,331.00
SW.8310.400.005 Water Administration, Contr Expend, District 5	76.13	595.43	900.00	304.57
SW.8320.400.005 Source Supply Pwr & Pump, Contr Expend, District 5	20.71	20.71	44,000.00	43,979.29
SW.8330.400.005 Water Purification, Contr Expend, District 5	0.00	0.00	200.00	200.00
SW.8340.100.005 Water Trans & Distrib, Pers Serv, District 5	640.68	640.68	1,200.00	559.32
SW.8340.103.005 Water Trans & Distrib, Pers Serv, Clerk, District 5	0.00	0.00	4,740.00	4,740.00
SW.8340.200.005 Water Trans & Distrib, Equip & Cap Outlay, District 5	0.00	0.00	1,000.00	1,000.00
SW.8340.201.005 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	3,000.00	3,000.00
SW.8340.400.005 Water Trans & Distrib, Contr, District 5	0.00	0.00	3,000.00	3,000.00
SW.9010.800.005 State Retirement System, District 5	0.00	1,014.00	1,014.00	0.00
SW.9030.800.005 Social Security, Empl Bnfts, District 5	86.97	144.19	600.00	455.81
SW.9710.600.005 Debt Principal, Serial Bonds, District 5	0.00	0.00	24,000.00	24,000.00
SW.9710.700.005 Debt Interest, Serial Bonds, District 5	0.00	0.00	36,545.00	36,545.00
SW.9950.900.005 Transfers, Capital Projects Fund, District 5	0.00	0.00	1,340.00	1,340.00
Total Expenses	1,320.57	3,658.93	124,673.00	121,014.07
Excess Revenue Over (Under) Expenditures	\$ (4,572.69)\$	(63,499.99)\$	0.00 \$	178,528.15

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

Revenues	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
SW.1001.000.006 Real Property Taxes, District 6	\$ 0.00	\$ 22,800.00	\$ 22,800.00	0.00
SW.2140.000.006 Metered Water Sales, District 6	1,477.70	1,599.40	14,117.00	(12,517.60)
SW.2148.000.006 Interest & Penalties on Water Rents, District 6	0.00	264.57	100.00	164.57
SW.2770.000.006 Unclassified (Maint.), District 6	60.00	84.00	200.00	(116.00)
Total Revenues	1,537.70	24,747.97	37,217.00	(12,469.03)
Expenses				
SW.1990.400.006 Contingency, District 6	0.00	0.00	730.00	730.00
SW.8310.100.006 Water Administration, Pers Serv, District 6	33.56	83.89	437.00	353.11
SW.8310.103.006 Water Administration, Pers Serv, Clerk, District 6	157.34	395.00	0.00	(395.00)
SW.8310.400.006 Water Administration, Contr Expend, District 6	15.14	143.18	300.00	156.82
SW.8320.400.006 Source Supply Pwr & Pump, Contr Expend, District 6	0.00	0.00	10,500.00	10,500.00
SW.8330.400.006 Water Purification, Contr Expend, District 6	0.00	0.00	200.00	200.00
SW.8340.100.006 Water Trans & Distrib, Pers Serv, District 6	0.00	0.00	1,000.00	1,000.00
SW.8340.103.006 Water Trans & Distrib, Pers Serv, Clerk, District 6	0.00	0.00	2,088.00	2,088.00
SW.8340.200.006 Water Trans & Distrib, Equip & Cap Outlay, District 6	0.00	0.00	300.00	300.00
SW.8340.400.006 Water Trans & Distrib, Contr, District 6	0.00	0.00	650.00	650.00
SW.9010.800.006 State Retirement System, District 6	0.00	391.00	391.00	0.00
SW.9030.800.006 Social Security, Empl Brfts, District 6	14.60	36.63	260.00	223.37
SW.9710.600.006 Debt Principal, Serial Bonds, District 6	0.00	0.00	6,000.00	6,000.00
SW.9710.700.006 Debt Interest, Serial Bonds, District 6	0.00	0.00	13,771.00	13,771.00
SW.9950.900.006 Transfers, Capital Projects Fund, District 6	0.00	0.00	590.00	590.00
Total Expenses	220.64	1,049.70	37,217.00	36,167.30
Excess Revenue Over (Under) Expenditures	\$ (1,317.06)\$	(23,698.27)\$	0.00 \$	48,636.33

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues				
SW.1001.000.007 Real Property Taxes, District 7	\$ 0.00	9,360.00	\$ 9,360.00	\$ 0.00
SW.2140.000.007 Metered Water Sales, District 7	177.99	177.99	1,900.00	(1,722.01)
SW.2140.001.007 Metered Water Sales, Out of Dist, District 7	0.00	0.00	1,800.00	(1,800.00)
SW.2144.000.007 Water Service Charges, District 7	1,248.00	1,248.00	0.00	1,248.00
SW.2148.000.007 Interest & Penalties on Water Rents, District 7	0.00	0.00	25.00	(25.00)
SW.2770.000.007 Unclassified (Maint.), District 7	18.00	18.00	100.00	(82.00)
Total Revenues	1,443.99	10,803.99	13,185.00	(2,381.01)
Expenses				
SW.1990.400.007 Contingency, District 7	0.00	0.00	732.00	732.00
SW.8310.100.007 Water Administration, Pers Serv, District 7	33.56	83.89	437.00	353.11
SW.8310.103.007 Water Administration, Pers Serv, Clerk, District 7	65.50	164.43	0.00	(164.43)
SW.8310.200.007 Water Administration, Equip & Cap Outlay, District 7	0.00	0.00	144.00	144.00
SW.8310.400.007 Water Administration, Contrr Expend, District 7	5.52	39.50	100.00	60.50
SW.8320.400.007 Source Supply Pwr & Pump, Contrr Expend, District 7	0.00	0.00	1,830.00	1,830.00
SW.8330.400.007 Water Purification, Contrr Expend, District 7	0.00	0.00	150.00	150.00
SW.8340.100.007 Water Trans & Distrib, Pers Serv, District 7	0.00	0.00	750.00	750.00
SW.8340.103.007 Water Trans & Distrib, Pers Serv, Clerk, District 7	0.00	0.00	870.00	870.00
SW.8340.200.007 Water Trans & Distrib, Equip & Cap Outlay, District 7	0.00	0.00	300.00	300.00
SW.8340.400.007 Water Trans & Distrib, Contrr, District 7	0.00	0.00	300.00	300.00
SW.9010.800.007 State Retirement System, District 7	0.00	202.00	202.00	0.00
SW.9030.800.007 Social Security, Empl Brfts, District 7	7.58	19.00	130.00	111.00
SW.9710.600.007 Debt Principal, Serial Bonds, District 7	0.00	0.00	2,000.00	2,000.00
SW.9710.700.007 Debt Interest, Serial Bonds, District 7	0.00	0.00	4,800.00	4,800.00
SW.9950.900.007 Transfers, Capital Projects Fund, District 7	0.00	0.00	440.00	440.00
Total Expenses	112.16	508.82	13,185.00	12,676.18
Excess Revenue Over (Under) Expenditures	\$ (1,331.83)\$	(10,295.17)\$	0.00 \$	15,057.19

Statement of Activity - MTD and YTD by Fund
Town of Albion
For 2/28/2019

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues				
SW.1001.000.008 Real Property Taxes, District 8	\$ 0.00	\$ 15,221.00	\$ 15,221.00	\$ 0.00
SW.2140.000.008 Metered Water Sales, District 8	282.51	412.90	7,044.00	(6,631.10)
SW.2140.001.008 Metered Water Sales, Out of Dist, District 8	585.42	585.42	2,250.00	(1,664.58)
SW.2148.000.008 Interest & Penalties on Water Rents, District 8	0.00	13.34	150.00	(136.66)
SW.2770.000.008 Unclassified (Maint.), District 8	21.00	24.00	200.00	(176.00)
Total Revenues	888.93	16,256.66	24,865.00	(8,608.34)
Expenses				
SW.1990.400.008 Contingency, District 8	0.00	0.00	474.00	474.00
SW.8310.100.008 Water Administration, Pers Serv, District 8	33.56	83.89	437.00	353.11
SW.8310.103.008 Water Administration, Pers Serv, Clerk, District 8	130.86	328.51	0.00	(328.51)
SW.8310.400.008 Water Administration, Contr Expend, District 8	13.10	98.57	150.00	51.43
SW.8320.400.008 Source Supply Pwr & Pump, Contr Expend, District 8	0.00	0.00	5,000.00	5,000.00
SW.8330.400.008 Water Purification, Contr Expend, District 8	0.00	0.00	100.00	100.00
SW.8340.100.008 Water Trans & Distrib, Pers Serv, District 8	0.00	0.00	500.00	500.00
SW.8340.103.008 Water Trans & Distrib, Pers Serv, Clerk, District 8	0.00	0.00	1,735.00	1,735.00
SW.8340.200.008 Water Trans & Distrib, Equip & Cap Outlay, District 8	0.00	0.00	300.00	300.00
SW.8340.400.008 Water Trans & Distrib, Contr, District 8	0.00	0.00	300.00	300.00
SW.9010.800.008 State Retirement System, District 8	0.00	336.00	336.00	0.00
SW.9030.800.008 Social Security, Empl Bnfts, District 8	12.58	31.55	195.00	163.45
SW.9710.600.008 Debt Principal, Serial Bonds, District 8	0.00	0.00	6,900.00	6,900.00
SW.9710.700.008 Debt Interest, Serial Bonds, District 8	3,936.18	3,936.18	7,873.00	3,936.82
SW.9950.900.008 Transfers, Capital Projects Fund, District 8	0.00	0.00	565.00	565.00
Total Expenses	4,126.28	4,814.70	24,865.00	20,050.30
Excess Revenue Over (Under) Expenditures	\$ 3,237.35	(11,441.96)	0.00	28,658.64

Statement of Activity - MTD and YTD by Fund

Town of Albion

For 2/28/2019

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		M-T-D Actual	Y-T-D Actual	Annual Budget	Variance
Revenues					
SW.1001.000.009 Real Property Taxes, District 9	\$	0.00	10,663.00	\$ 10,663.00	\$ 0.00
SW.2140.000.009 Metered Water Sales, District 9		346.74	402.55	2,300.00	(1,897.45)
SW.2140.001.009 Metered Water Sales, Out of Dist, District 9		0.00	0.00	1,000.00	(1,000.00)
SW.2148.000.009 Interest & Penalties on Water Rents, District 9		0.00	0.00	60.00	(60.00)
SW.2401.000.009 Interest And Earnings, District 9		0.11	0.22	0.00	0.22
SW.2770.000.009 Unclassified (Maint.), District 9		24.00	27.00	50.00	(23.00)
SW.5999.000.009 Appropriated Fund Balance		0.00	0.00	1,260.00	(1,260.00)
Total Revenues		370.85	11,092.77	15,333.00	(4,240.23)
Expenses					
SW.8310.100.009 Water Administration, Pers Serv, District 9		13.12	32.79	171.00	138.21
SW.8310.103.009 Water Administration, Pers Serv, Clerk, District 9		88.46	222.07	0.00	(222.07)
SW.8310.200.009 Water Administration, Equip & Cap Outlay, District 9		0.00	0.00	165.00	165.00
SW.8310.400.009 Water Administration, Contr Expend, District 9		2.03	52.13	100.00	47.87
SW.8320.400.009 Source Supply Pwr & Pump, Contr Expend, District 9		0.00	0.00	3,400.00	3,400.00
SW.8330.400.009 Water Purification, Contr Expend, District 9		0.00	0.00	150.00	150.00
SW.8340.100.009 Water Trans & Distrib, Pers Serv, District 9		0.00	0.00	200.00	200.00
SW.8340.103.009 Water Trans & Distrib, Pers Serv, Clerk, District 9		0.00	0.00	1,174.00	1,174.00
SW.8340.200.009 Water Trans & Distrib, Equip & Cap Outlay, District 9		0.00	0.00	300.00	300.00
SW.8340.400.009 Water Trans & Distrib, Contr, District 9		0.00	0.00	500.00	500.00
SW.9010.800.009 State Retirement System, District 9		0.00	208.00	208.00	0.00
SW.9030.800.009 Social Security, Empl Bnfts, District 9		7.78	19.52	150.00	130.48
SW.9710.600.009 Debt Principal, Serial Bonds, District 9		0.00	0.00	4,000.00	4,000.00
SW.9710.700.009 Debt Interest, Serial Bonds, District 9		0.00	0.00	4,375.00	4,375.00
SW.9950.900.009 Transfers, Capital Projects Fund, District 9		0.00	0.00	440.00	440.00
Total Expenses		111.39	534.51	15,333.00	14,798.49
Excess Revenue Over (Under) Expenditures	\$	(259.46)	(10,558.26)	0.00	19,038.72

Town of Albion - 2019-03-11 Abstract of Vouchers										
#	Claimant	AA	BB	DA	DB	Water	Sewer	Amount	Date	Ck#
105	Village of Albion					8320.4		\$88.12	2/12/2019	2251
106	Town of Barre					8320.4		\$1,205.74	3/13/2019	2337
107	Univera	9060.8		9060.8	9060.8			\$493.77	2/19/2019	2291
108	MVP Healthcare	9060.8		9060.8	9060.8			\$8,284.16	2/20/2019	2292
109	Purchase Power	1670.4				8310.4		\$853.50	2/26/2019	2294
110	CSEA Employee Fund	9060.8		9060.8	9060.8			\$140.98	3/7/2019	2296
111	NYSEG	1620.4						\$886.74	3/5/2019	2295
112	James D Bell		1420.4					\$7,114.58	3/13/2019	2307
113	Sarah M Basinait					8310.4		\$158.37	3/13/2019	2305
114	Orleans County EDA		6989.4					\$500.00	3/13/2019	2327
115	OC Assoc of Municipalities	1220.4						\$40.00	3/13/2019	2326
116	Toshiba Business Solutions	1620.4						\$93.67	3/13/2019	2336
117	Stars and Strips Flag Store	1620.4						\$174.25	3/13/2019	2332
118	G4S	1110.4						\$763.25	3/13/2019	2320
119	Save Time Cleaning	1620.4						\$455.00	3/13/2019	2331
120	Jesus John Barberia	1110.4C						\$175.00	3/13/2019	2304
121	Joan Weet	1110.1B						\$385.00	3/13/2019	2340
122	Forbes Court Reporting	1110.1B						\$1,155.00	3/13/2019	2319
123	MRB Group		8010.4					\$675.00	3/13/2019	2324
124	Bonadio & co., LLP	1110.402						\$700.00	3/13/2019	2310
		1330.402						\$400.00	3/13/2019	2310
		1410.402						\$400.00	3/13/2019	2310
125	National Grid	1620.4				8320.4	8130.4	\$856.25	3/7/2019	2297
126	Batavia Newspapers	1010.4						\$97.20	3/13/2019	2306
127	Quill	1620.4						\$411.33	3/13/2019	2330
		1110.4						\$14.61	3/13/2019	2330
		5010.4						\$155.98	3/13/2019	2330
128	EFPR Solutions	1315.4						\$1,730.00	3/13/2019	2316
129	Albion Ace Hardware			5130.4				\$114.74	3/13/2019	2300
130	Albion Automotive			5130.4				\$285.97	3/13/2019	2301
								\$28,808.21		

