March 9, 2020
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 approve the minutes of the February 10th meeting.
9. Resolution to approve the vouchers
10. Strawberry Festival
11. Amend Chapter 9 – Cash Disbursement Policy
12. Add Chapter 10 - Wire transfer and online banking policy to Town Code
13. Resolution accepting the audit of the Town Clerk, Tax Receiver and Court Clerk
14. Bids – Trailer – Michael Neidert
15. Bids – Mowing – Michael Neidert
16. Town hall roof over administrative offices – Daniel Strong
17. Alarm Devices Law – Daniel Strong
18. Executive Session

9-Mar-20

Albion Town Board Regular Meeting

Please sign in:

1. Chloe Klatt
2. Aggeliki Alexandris
3. Don Bishop
4. Mariah Plain
5. Emily Mergler
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March 9, 2020

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 Matthew Passarell, Supervisor Richard Remley, Councilperson Terry Wilbert and Councilperson Arnold Allen. Absent was Councilperson Darlene Benton.

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

Motion was made by Councilperson Matthew Passarell and was seconded by Councilperson Terry Wilbert approving the agenda with the addition of COVA, Hazardous Mitigation and mandatory training and the deletion of executive session. Motion carried by the following vote:

Councilperson Darlene Benton, absent | **Councilperson Matthew Passarell, aye**
Supervisor Richard Remley, aye | **Councilperson Terry Wilbert, aye**
Councilperson Arnold Allen, aye

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

Motion was made by Councilperson Arnold Allen and was seconded by Councilperson Matthew Passarell approving the minutes of the February 10th meeting as published and submitted. Motion carried by the following vote:

Councilperson Darlene Benton, absent | **Councilperson Matthew Passarell, aye**
Supervisor Richard Remley, aye | **Councilperson Terry Wilbert, aye**
Councilperson Arnold Allen, aye

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

Resolution #50 Payment of Claims

Whereas, the following are against the Town:

General, Highway, Water & Sewer 83 – 127 $ 56,949.15

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

Councilperson Darlene Benton, absent | **Councilperson Matthew Passarell, aye**
Supervisor Richard Remley, aye | **Councilperson Terry Wilbert, aye**
Councilperson Arnold Allen, aye

Supervisor Richard Remley: I need a resolution to accept the audit.

Resolution #51 Audit of the Town Clerk, Tax Receiver and Court Clerk

Motion was made by Councilperson Terry Wilbert and was seconded by Councilperson Matthew Passarell authorizing the acceptance of the audit of the Town Clerk, Tax Receiver and Court Clerk as submitted by the Bonadio & Company, LLP. Resolution duly adopted by the following vote:

Councilperson Darlene Benton, absent | **Councilperson Matthew Passarell, aye**
Supervisor Richard Remley, aye | **Councilperson Terry Wilbert, aye**
Councilperson Arnold Allen, aye

Supervisor Richard Remley: I need a motion to award the trailer bid.

Motion was made by Councilperson Arnold Allen and was seconded by Councilperson Matthew Passarell authorizing the award of the tilt bed trailer to JPR Trailer in the amount of $10,972.00. Motion carried by the following vote:

Councilperson Darlene Benton, absent
Supervisor Richard Remley, aye
Councilperson Arnold Allen, aye
Councilperson Matthew Passarell, aye
Councilperson Terry Wilbert, aye

Supervisor Richard Remley: I need a motion to award mowing bid.

Motion was made by Councilperson Matthew Passarell and was seconded by Councilperson Terry Wilbert authorizing the award of the mowing bid to Andy Morrison in the amount of $7500.00 for the 2020 lawn mowing of the Town cemeteries, town hall and town ball field Motion carried by the following vote:

Councilperson Darlene Benton, absent
Supervisor Richard Remley, aye
Councilperson Arnold Allen, aye
Councilperson Matthew Passarell, aye
Councilperson Terry Wilbert, aye

Supervisor Richard Remley: I need a resolution accepting the proposal from MRB.

Resolution #52 Professional Service Agreement – Town Hall Roof Replacement

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

Motion was made by Councilperson Arnold Allen and was seconded by Councilperson Terry Wilbert authorizing Supervisor Richard Remley to execute the agreement with MRB Group. Resolution duly adopted by the following vote:

Councilperson Darlene Benton, absent
Supervisor Richard Remley, aye
Councilperson Arnold Allen, aye
Councilperson Matthew Passarell, aye
Councilperson Terry Wilbert, aye

Supervisor Richard Remley: I need a motion to close.

Motion was made by Councilperson Matthew Passarell and was seconded by Councilperson Terry Wilbert authorizing the close of the meeting at 5:41 pm. Motion carried by the following vote:

Councilperson Darlene Benton, absent
Supervisor Richard Remley, aye
Councilperson Arnold Allen, aye
Councilperson Matthew Passarell, aye
Councilperson Terry Wilbert, aye

Clerk's Monthly Report
February 01, 2020 - February 29, 2020

Account#	Account Description	Fee Description	Qty	Local Share
A1255	Marr. Lic.	Marriage Licensing Fee	2	35.00
	Misc. Fees	Cert. Copies - Death	31	310.00
		Cert. Copies - Marriage	6	60.00
		Genealogy Search	1	6.00
			Sub-Total:	**$411.00**
A2544	Dog Licensing	Female, Spayed	25	225.00
		Female, Unspayed	2	34.00
		Male, Neutered	19	171.00
		Male, Unneutered	3	51.00
			Sub-Total:	**$481.00**
B1560	Building Permits	Building Permits	1	300.00
			Sub-Total:	**$300.00**
		Total Local Shares Remitted:		**$1,192.00**

Amount paid to:	NYS Ag. & Markets for spay/neuter program	59.00
Amount paid to:	State Health Dept. For Marriage Licenses	45.00

Total State, County & Local Revenues: $1,296.00

Total Non-Local Revenues: $104.00

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 2020

Plow 22x Salt 22x

Read Meters/Pits

Repair plow turn arounds

Flush dead ends

Replace security outdoor lights

Install smoke and CO2 detectors

Trim trees

Road sign survey

Repair hydrant hit

256 regen issue

253 wiper motor and arm assembly

Loader fuel pump and filters

Yellow shop floor lines (paint)

Mini excavator rear strobes

Patch pot holes

Hydrant markers 31A

Mike, Joe, Wayne Water seminar Batavia

Communications: DSNY excavator recert., Munzert water, Jack Welch training 2020, Assemblyman Hawley, DOT sign talk, Mowing bids, Trailer bids, Geico (hydrant), Tracey Road (Western Star),

3665 Clarendon Road Albion NY 14411 · 585-589-7048 x16 · highway@townofalbion.com

Chapter 9 – Cash Disbursement Policy

§ 9-1. Applicability.
The cash disbursement procedure applies to reimbursement for all types of expenses incurred for or on the behalf of the Town of Albion (e.g. equipment, materials, maintenance services, office supplies, travel, training, professional membership, and consumables).

§ 9-2. Purpose.
The purpose of this policy is to provide a narrative of the cash disbursement procedures and to complement the Voucher and Claims Process Flow

§ 9-3. Responsibility for administration.
A. Department heads shall ensure that the procedure set forth in this policy is followed by their department staff.
B. The Town of Albion Policy Committee shall maintain this policy.

§ 9-4. Relation to purchasing policy.[2]
This procedure supports Purchasing Policy, ~~Town of Albion No. 65.01.00~~.

§ 9-5. Procedure.
A. Invoices go to the department head.

B. The Highway Department is in charge of its own purchases. They get slips and bring them back to the Highway Superintendent. All purchases are made in accordance with ~~that~~ the Chapter 29 purchasing policy. Slips for purchases under $500 are taken to the Superintendent who authorizes the voucher for payment. The Board liaison coordinates all larger expenditures.

C. The appointed Bookkeeper verifies that purchasing procedures have been followed, verifies receipt of goods and services, and verifies the mathematical accuracy of the invoices.

D. The Clerk or Deputy Clerk prepares claim vouchers, numbers the claim vouchers, enters the claim vouchers on an Excel spreadsheet for the Town Board (the abstract), and submits claim vouchers and listing to the Town Board for approval.

E. Authorized prepays include utilities, medical insurance, and postage. These invoices are forwarded on a claim voucher to ~~St. John Baldwin (SJB)~~ the accounting firm, who processes the check for the Supervisor's approval before Town Board approval. These claim vouchers are included on the following month's abstract.

F. Three Town Board members review and approve claim vouchers.

G. Approved claim vouchers are sent to ~~SJB~~ the accounting firm for check preparation and recording.

H. ~~SJB~~ The accounting firm mails the checks and vouchers to the Supervisor, who aligns the checks with the abstract, signs the checks, and returns them to the Clerk or Deputy Clerk, who then stamps and mails the checks. The list returned by ~~SJB~~ the accounting firm is called "Disbursements by Account" and the total equals the amount on the list sent to ~~SJB~~ the accounting firm.

I. Bank statements are mailed directly to the Town. ~~SJB~~ The accounting firm prepares bank reconciliations using on-line services. The Supervisor verifies the bank reconciliations prepared by ~~SJB~~ the accounting firm by comparing monthly reports to the bank statements and the reconciliation prepared by ~~SJB~~ the accounting firm.

Chapter 10 – Wire Transfers and Online Banking Policy

PURPOSE

The Town Board of the Town of Albion recognizes the use of various electronic banking transactions including wire transfers and online banking activity as a faster, easier, and more efficient substitute for paper transactions. The purpose of this policy is to provide a framework of procedures, authorized by the Town Board, in order to ensure the proper protocols are followed for all online banking activity. This policy will outline what online banking activities and electronic funds transactions the Town of Albion may engage in, and the responsibilities of certain individuals in order to establish a segregation of duties.

POLICY

Electronic banking uses computer and electronic technology to streamline the processing and recording of receipts and disbursements, while reducing the cost of processing these transactions. Receipts, disbursements and transfers in proper circumstances can be processed via electronic funds transfer (EFT) services, whether transferring funds from a savings to a checking account at the same bank, or making a payment to a vendor's bank across the country. Internal controls, such as written policies and procedures, authorizations, segregation of duties and monitoring.

The Town Board hereby authorizes the Town Supervisor or Town Clerk, to engage in electronic banking in accordance with all applicable laws and regulations including General Municipal Law Section 5-a authorizing the use of electronic or wire transfers and in conformity with the guidelines established by this policy. The Clerk (Town) is hereby authorized to initiate wire transfers when appropriate based on approval by the Town Supervisor. The Town Supervisor is hereby directed to receive notice and review such wire transfers for confirmation of authorization.

The Town Board also recognizes that most banking institutions no longer provide cancelled paper checks to their customers, but instead offer an electronic image obtained online. As such, the Town Board authorizes the acceptance of these electronic images in lieu of cancelled checks in accordance with General Municipal Law Section 99-b(2).

SCOPE

Electronic banking activities will be used for, but not limited, to the following:

1. Online banking services (reviewing account balances, retrieving bank statements, downloading copies of cancelled checks, making stop payment orders, etc.)
2. Electronic depositing of checks received
3. Pre-authorized debit payments
4. ACH vendor payments
5. EFT or wire transfers
6. Electronic Federal Tax Payment System (EFTPS)
7. Electronic State Tax Payment System (Prompt Tax)

SAFEGUARDS

All electronic fund transfers shall be reviewed by the Clerk (Town) who reviews the bank statements. The Supervisor and/or the Town Clerk shall be responsible for initiating transfers, from their respective accounts. The Town of Albion's auditing firm (EFPR Solutions) shall provide monthly reconciliation and review in order to provide safeguards relating to separation of duties. All banking transactions for the Town will be conducted on a secure computer.

The Town Supervisor shall be responsible to ensure that employees with electronic access to bank accounts who leave Town employment are properly removed from the accounts, effective with the termination of employment. In the case of the Town Supervisor not being able to perform his or her duties the Deputy Town Supervisor shall be responsible. If the Town Supervisor leaves employment by the Town of Albion or is unable to perform the required access limitations, then the Town Board may choose to restrict access for the person who is no longer employed by the Town.

MONITORING

The Town Board is responsible for implementing adequate internal controls for each of the electronic banking methods utilized. An effective internal control system includes, but is not limited to, segregation of duties, proper authorization, and adequate documentation for all electronic transactions. As such, the Town Board of the Town of Albion authorizes the Town Supervisor and Town Clerk to serve as a sub-user for the Town's Online Banking Activity for all accounts for the purpose of receipt of alerts of all wire transfers, and in order to view all online banking activity. The Town Supervisor is directed to cause to be received by the accounting firm, an automatic alert for all wire transfers associated with Town accounts. The accounting firm should present any findings of concern or questions directly to the Town Board.

Report of the 2019 Strawberry Festival Committee
March 9, 2020

The Albion Rotary Strawberry Festival Committee would like to report that through the generous support of sponsors, service clubs, Village of Albion and the Town of Albion , the 2019 Albion Rotary Strawberry Festival Festival was a great success.

The entertainment by eleven musical groups was performed at four venues: The Food Court West Tent, The Food Court East Tent, The Courthouse Tent and The Main Street Tent at a total cost of $4666.00.

The Courthouse lawn had eighty crafters and Main St and State Street had thirty three business and information booths. The Food Court had over twenty food vendors with the addition of Food Trucks this year.

The Ace Demo Tent at the Fun Center had drum demonstrations ,
face painting, balloon animal fabricating and Mr. Scribbles doing his art work.

The fun center had bounce houses, I Got It and games supplied by Community Action and run by volunteers from Iroquis Job Corps. The Mini Train transported riders from the Fun Center to the Court house. The Shuttle , from the Community Action , provided transportation to the Platt St. parking lot.

The Turtle Race , the Festival's fund raiser, raised $1294 after giving $1000 in cash prizes.

The Saturday Parade is our single most costly part of the Festival. This year with a cost of $6155, there were ten marching bands which attracted large crowds of spectators from the start of the parade at the Albion High School ,down Main St. past the podium and ending at Bank St.

The Bidleman sponsored Cruisin had fifty participants who received dash plaques.

The Festival Committee this year, involved the Albion Central School students in providing the artwork for the 100 years celebration of the Lift bridge theme and Royalty for the parade.

This year, the committee brought back the Fish Pond as a kid favorite. For only a dollar, the child could have the experience of catching a live trout.

The Albion Rotary Strawberry Festival could not continue year after year without the sponsorship of the community businesses, service clubs, Village of Albion and the generous support of the Town of Albion.

Submitted
Donald W. Bishop,Jr
Chairman of the 2019 Albion Rotary Strawberry Festival

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, 2019

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

March 9, 2020

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, 2019. 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:

Justice Court

Procedure #1

Document our understanding of the internal accounting controls over the procedures for handling cash and recording transactions through discussions with the Court Clerk.

Findings

Procedure performed without exception.

Procedure #2

Obtain a judgmental sample of bank reconciliations for both Justice's bail and fine accounts and trace to supporting documentation for three months selected (April, July, and December 2019) during the year ended December 31, 2019.

Findings

Procedure performed without exception.

Procedure #3

Obtain a judgmental sample of 10 receipts and 10 disbursements from both Justice's fine and bail accounts for the year ended December 31, 2019 and agree to supporting documentation.

Findings

Procedure performed without exception for Justice Fuller's disbursements and both Justices receipts. Of the 10 disbursements selected for Justice Moore, one instance related to a sealed case file which the Town would not provide to complete files. As such, we were unable to perform the procedures related to that file. The remaining disbursements for Justice Moore agreed to supporting documentation without exception.

Procedure #4
Obtain the bail account balances of both Justices as of the year ended December 31, 2019 and trace to supporting documentation.

Findings
Procedure performed without exception.

Procedure #5
Complete the justice court checklist as prescribed by the New York State Office of the State Comptroller.

Findings
Procedure performed without exception.

<u>Town Clerk</u>
Procedure #1
For the cash receipts process, determine whether:

a. The cash receipts journal is up to date and maintained in a manner that identifies the date received, payer, purpose and that the amounts received are referenced to subsidiary receipt records.
b. Un-deposited cash receipts are kept safeguarded.
c. Duplicate deposit slips are maintained.
d. Deposit amounts per the bank statement agree with cash receipt amounts based on a random sample of 5 cash receipts.
e. Deposits are taken to the bank and recorded timely, with timely defined as no later than the third business day after $250 has been collected,[3] based on a random sample of 5 deposits.

Findings
a-d. Procedures performed without exception.
e. During our procedures, we noted that one deposit was not made within three business days of the money being received. As such, we consider this to be a finding.

Procedure #2
The cash receipts journal is totaled and summarized monthly.

Findings
Procedure performed without exception.

Procedure #3
For the cash disbursements process, determine whether:

a. The cash disbursements journal is up to date and maintained in a manner that identifies amounts disbursed either individually or totals referenced to abstracts or payroll.
b. Pre-numbered check stock is used for disbursements.
c. Obtain a haphazard sample of 5 checks to ensure they are signed by the Town Clerk.
d. Cancelled checks or check images are returned with bank statements and maintained on file.
e. Unused checks are properly controlled (blank check stock).
f. Checks are recorded in the disbursements journal and are up-to-date.

Findings
a-f. Procedures performed without exception.

Procedure #4
Obtain a sample of bank accounts (February, July, and November 2019) to identify if they are reconciled timely, with timely defined as within 5-7 business days of receipt of the statement, or 7-10 business days of month-end, and that reconciliations are documented, reviewed and agree with accounting records.

Findings
Procedure performed without exception.

<u>Tax Collector</u>
Procedure #1
Obtain the Tax Collector's settlement statement and determine whether all issues/concerns have been adequately resolved.

Findings
Procedure performed without exception.

Procedure #2
Obtain a sample of bank accounts (January, July, and December 2019) to identify if they are reconciled timely, with timely defined as within 5-7 business days of receipt of the statement, or 7-10 business days of month-end, and that reconciliations are documented, reviewed and agree with accounting records.

Findings
Procedure performed without exception for the months of July and December 2019. We noted that the bank reconciliation for January 2019 was documented and reviewed; however, it did not agree to account records due to the omission of one check from the reconciliation.

Procedure #3
For the cash receipts process, determine whether:

a. The cash receipts journal is up to date and maintained in a manner that identifies the date received, payer, tax account number, tax amount, and interest amount.
b. Duplicate deposit slips are maintained.
c. Deposit amounts per the bank statement agree with cash receipt amounts based on a random sample of 5 cash receipts.
d. Deposits are taken to the bank and recorded timely, with timely defined as within one business day of collection based on a random sample of 5 receipts.

Findings
a-d. Procedures performed without exception.

Procedure #4
For the cash disbursements process, determine whether:

a. Pre-numbered check stock is used for disbursements other than petty cash.
b. Obtain a sample of 5 checks to ensure they are signed by the Tax Collector.
c. Cancelled checks or check images are returned with bank statements and maintained on file.
d. Payments are made at least weekly to the Supervisor, when required.

Findings
a-d. Procedures 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.

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:	Town of Albion, New York		
Month Reviewed:	1/1/2019	**Through**	12/31/2019
Name of Justice:	Justice Gary Moore		
Review Performed By:	Bonadio & Co., LLP	**Date**	2/27/2020

Annual Checklist for Review of Justice Court Records

Cash Receipts Book

	Yes	No
▶ Are pre-numbered receipt forms issued for all collections?	✓	o
▶ Are duplicate receipts kept for court records?	✓	o
▶ Are receipts recorded up-to-date?	✓	o

Last recorded receipt:
17688 *Date* 2/27/20 *Amount* $60

	Yes	No
▶ 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?	✓	o
▶ Are deposits identified?	✓	o
▶ Are duplicate deposit slips kept for court records?	✓	o
▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?	✓	o
▶ Are deposits recorded up-to-date?	✓	o

Last recorded deposit:
Date 2/14/20 *Amount* $930

	Yes	No
▶ Is the receipt book totaled and summarized at the end of each month?	✓	o

Last Month Totaled and Summarized January 2020

Cash Disbursements Book

	Yes	No
▶ Are pre-numbered checks used for all disbursements other than petty cash?	✓	o
▶ Are all checks signed by the Justice?	✓	o
▶ Are canceled checks (or check images) returned with bank statements and kept for court records?	✓	o
▶ Are checks recorded up-to-date?	✓	o

Last recorded check:
1116 *Date* 2/25/20 *Amount* $795

Bank Reconciliations

	Yes	No
▶ Are bank accounts reconciled proimptly after bank statements are received?	✓	o

Last Bank Reconciliation for Each Bank Account:
Date Performed 2/10/20 *Month Ending* January 2020

Additional Supporting Records

	Yes	No
▶ Is a list of bail maintained?	✓	o
▶ Is a record of uncollected installment payments maintained?	✓	o

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

Annual Checklist for Review of Justice Court Records

Dockets and Case Files

	Yes	No
▶ 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 fi les are fi led 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

	Yes	No
▶ Is the cash book reconciled to the adjusted bankl balances at the end of each month?	✓	○
▶ Does the cash book total agree with the bank reconciliation and supporting informataion?	✓	○

Last Cash Reconciliation:
Date Performed 2/10/20 *Month Ending* January 2020

Reports to the Division of Criminal Justice Services

	Yes	No
▶ Are reports made timely to the Division of Crininal 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

	Yes	No
▶ 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 January 2020 Date 2/10/20 Amount $5,991	✓	○
▶ 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	o	✓	

Note: Cases over 60 days are eligible to be Scoffl awed. 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.

	Yes	No	
► Are reports from TSLED to the court maintained and utilized?	o	✓	Comment 1 (attached)

Last TSLED Report Available: Date Online availability

Note: Courts can access reports on-line from TSLED at any time.

► How many cases are shown as pending in the last TSLED report? 8,562

	Yes	No
• Is the number of pending cases reasonable?	✓	o

• How many cases are shown as pending for more than 90 days? 6,870

• What actions have been taken to dispose of these cases?

See 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:	1/1/2019	**Through**	12/31/2019
Name of Justice:	Justice Joseph Fuller		
Review Performed By:	Bonadio & Co., LLP	**Date**	2/27/2020

Annual Checklist for Review of Justice Court Records

	Yes	No
Cash Receipts Book		
► Are pre-numbered receipt forms issued for all collections?	✓	o
► Are duplicate receipts kept for court records?	✓	o
► Are receipts recorded up-to-date?	✓	o
Last recorded receipt: # 18397 *Date* 2/27/20 *Amount* $65		
► 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?	✓	o
► Are deposits identified?	✓	o
► Are duplicate deposit slips kept for court records?	✓	o
► Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?	✓	o
► Are deposits recorded up-to-date?	✓	o
Last recorded deposit: *Date* 2/14/20 *Amount* $874		
► Is the receipt book totaled and summarized at the end of each month?	✓	o
Last Month Totaled and Summarized January 2020		
Cash Disbursements Book		
► Are pre-numbered checks used for all disbursements other than petty cash?	✓	o
► Are all checks signed by the Justice?	✓	o
► Are canceled checks (or check images) returned with bank statements and kept for court records?	✓	o
► Are checks recorded up-to-date?	✓	o
Last recorded check: # 1093 *Date* 1/15/20 *Amount* $485		
Bank Reconciliations		
► Are bank accounts reconciled proimptly after bank statements are received?	✓	o
Last Bank Reconciliation for Each Bank Account: *Date Performed* 2/10/20 *Month Ending* January 2020		
Additional Supporting Records		
► Is a list of bail maintained?	✓	o
► Is a record of uncollected installment payments maintained?	✓	o

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

Annual Checklist for Review of Justice Court Records

Dockets and Case Files

	Yes	No
▶ 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 fi les are fi led 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

	Yes	No
▶ Is the cash book reconciled to the adjusted bankl balances at the end of each month?	✓	○
▶ Does the cash book total agree with the bank reconciliation and supporting informataion?	✓	○

Last Cash Reconciliation:
Date Performed 2/10/20 *Month Ending* January 2020

Reports to the Division of Criminal Justice Services

	Yes	No
▶ Are reports made timely to the Division of Crininal 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

	Yes	No
▶ 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 January 2020 Date 2/10/20 Amount $1,362

	Yes	No
▶ 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	o	√

Note: Cases over 60 days are eligible to be Scoffl awed. 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.

	Yes	No	
► Are reports from TSLED to the court maintained and utilized?	o	√	Comment 1 (attached)

Last TSLED Report Available: Date Online availability

Note: Courts can access reports on-line from TSLED at any time.

► How many cases are shown as pending in the last TSLED report? 8,562

	Yes	No
• Is the number of pending cases reasonable?	√	o

- How many cases are shown as pending for more than 90 days? 6,870
- What actions have been taken to dispose of these cases?

See comment 1 attached

Overall Evaluation

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

Draft - Subject to Change

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 2019 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.

March 9, 2020

F. Richard Remley
Town Supervisor
Town of Albion, New York
3665 Clarendon Road
Albion, New York 14411

Dear Mr. Remley:

The purpose of this letter is to communicate a recommendation we noted during the procedures performed on the Justice Courts during the year ended December 31, 2019.

BAIL MONEY

Observation
During our procedures, we noted supporting documentation attached to the provided bail reports from SEI which showed bail money handwritten in the amount of $2,825 which dated back to 2003 and 2004 for Justice Moore. Per our discussions with Court personnel, it was noted that these cases were never entered into SEI when the Town Courts merged with the Village Courts on April 1, 2006.

Recommendation
Our recommendation is that the Court review these cases to determine whether these funds should be remitted back to the individuals, continue to be held, or be turned over to the Town as unclaimed bail.

If you have any questions with this letter, please feel free to contact me at (585) 249-2873.

Very truly yours,

BONADIO & CO., LLP

Randall R. Shepard, CPA
Partner

COPY

SPLIT DECK TILT TRAILER

BIDDER	AMOUNT
1) Stephenson Equipment	No Bid
2) JPR Trailor	10,972.00
3) George & Swede	16,832.00
4) Bobcat of Buffalo (Not Deck over)	9,950.00
5) ADMAR	15,271.20
6) Tracey Road	16,975.00
7) Baschmann	13,722.64
8)	
9)	
10)	
11)	
12)	
13)	
14)	
15)	

COPY

TOWN CEMETERY

MOWING

	BIDDER	AMOUNT
1)	WAYNE DOWNS "Specialty Lawn Care)	7,900.00
2)	ANDY Morrison	5150.00
3)	BAILEY Bros.	6,150.00
4)	CARDINAL LAWN & landscape	6870.00
5)		
6)		
7)		
8)		
9)		
10)		
11)		
12)		
13)		
14)		
15)		

COPY

TOWN HALL/BALLFIELD MOWING

BIDDER		AMOUNT
1)	Specialty Lawn Wayne Downs	4,960.00
2)	Morrison Property Andy M.	2,350.00
3)	Bailey Bros.	2990.00
4)	Cardinal Lawn & Landscape	3630.00
5)		
6)		
7)		
8)		
9)		
10)		
11)		
12)		
13)		
14)		
15)		

MRB | group

www.mrbgroup.com

Engineering, Architecture, Surveying, D.P.C.

March 5, 2020

Supervisor F. Richard Remley
and Town Board Members
Town of Albion
3665 Clarendon Road
Albion, New York 14411

RE: **ALBION TOWN HALL ROOF REPLACEMENT**
PROPOSAL FOR PROFESSIONAL SERVICES

Dear Dick and Town Board Members:

MRB Group is pleased to provide this proposal for Architectural services related to the removal of the existing lower roof system and replacement with a new membrane roofing system for the Albion Town Hall.

I. Project Overview

We have been requested to provide an Architectural Services proposal for replacement of the Albion Town Hall lower roof (on the west side of the building).

We have recently visited the existing Town Hall with Dan Strong, Code Enforcement Officer to review the existing conditions and better understand the objectives for this proposed roof replacement project.

The existing roof consists of asphalt rolled roofing that has exceeded its useful life and there are leaks into the building, especially during winter conditions (ice buildup). The condition of the underlayment (roof sheathing and insulation) and additional layers of roofing underneath are unknown and not visible at the time of our visit.

The roof replacement scope does not include the upper roof area generally over the Town Highway Department portion of the building.

II. Scope of Services and Compensation

The following scope of work and associated fee represents our understanding of the tasks required to accomplish the objectives of this project.

MRB | group

A. Design Phase Services

1. Receive and review existing Town-provided plans, studies, reports, etc.

2. Verify visible condition of the existing roof.

3. Evaluate design options with the Town.

4. Prepare a NYS Building Code Review and NYS Energy Code Review.

5. Detail the new roofing system, soffits/fascia, drainage system, flashing, and roof penetrations.

6. Prepare Demolition Plans and Notes.

7. Prepare final Roof Plan and Details.

8. Provide final Construction Documents (plans and specifications) sufficient for public bidding.

9. Coordinate with the Town and the building department and respond to review comments, as required, to assist with issuance of a building permit.

10. Provide a pre-bid opinion of probable costs.

Design Phase Services Fee (Lump Sum) $13,360.00

B. Bidding Phase Services

1. Coordinate and attend a Pre-bid meeting and prepare meeting summary.

2. Respond to Contractor's Request for Information (RFIs).

3. Prepare addenda, if required.

4. Tabulate bid results and prepare a bid summary.

5. Prepare a Notice-of-Award and Construction Agreement for execution.

6. Solicit from the Contractor the required performance and payment bonds and insurance documentation.

Bidding Phase Fee (Lump Sum) $4,480.00

C. Construction Administration Services:

1. Schedule and coordinate a Pre-Construction meeting and prepare meeting summary and distribute to all parties.
2. Attend site visits to review progress which will coincide with construction progress meetings (2) during the six (6) week construction schedule.
3. Review and process the following documentation during construction for each contract:
    a. Product Submittals
    b. Shop Drawings
    c. RFI's/Clarifications
    d. Contractor Schedule
    e. Pay Applications
    f. Change Orders Review/Processing
4. Collect and maintain certificates, operation and maintenance manuals during the course of construction.
5. Receive and review Notice of Substantial Completion and prepare final punch-list at Substantial Completion.
6. Final walk through and Project Closeout.

Construction Administration Fee (Lump Sum) $5,960.00

Total Fee (Lump Sum) $23,800.00

The cost figures shown above represent our lump sum fee based on the 2020 hourly rates currently in effect. Any additional work beyond this fee and outside the scope of this proposal will be reviewed with the Owner. MRB Group shall submit monthly statements for services rendered during each invoicing period based on the efforts performed during that period. MRB Group Standard Rates are subject to annual adjustment.

III. Additional Services

The following items are not included in the above listed basic Scope of Services and Compensation, but can be provided at our standard hourly rates, upon the Town's authorization.

1. Permit or license fees or laboratory testing fees.

2. If any Hazardous Materials are encountered, the Town will administer any testing and reports with others.

3. Structural Engineering necessary as a result of items uncovered during construction that requires additional structural engineering.

4. Any design or investigative services below the roof deck.

5. Mechanical, Electrical or Plumbing Engineering Services.

6. Full or part time construction observation services.

7. Printing of Bid Documents and Construction Documents.

8. Work not associated with, or beyond the extent, of the scope of work outlined above.

IV. Commencement of Work

Upon receipt of the signed proposal, MRB Group will begin work on the scope of services.

V. Standard Terms and Conditions

Attached hereto and made part of this Agreement is MRB Group's *Standard Terms and Conditions*.

If this proposal is acceptable to you, please sign where indicated and return one copy to our office. We have included an additional copy for your records. Thank you again for your interest in our firm. We look forward to collaborating with you on this project.

Sincerely,

Paul R. Chatfield, P.E.
Senior Project Manager

James J. Oberst, P.E., LEED AP
Vice President / C.O.O.

Cc: Attachment: Terms

Proposal Accepted for the Town of Albion By:		
Signature	*Title*	*Date*

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MRB GROUP, ENGINEERING, ARCHITECTURE, SURVEYING, D.P.C.
AGREEMENT FOR PROFESSIONAL SERVICES
STANDARD TERMS AND CONDITIONS

A. TERMINATION

This Agreement may be terminated by either party with seven days' written notice in the event of substantial failure to perform in accordance with the terms hereof by one party through no fault of the other party. If this Agreement is so terminated, the Professional Services Organization (hereinafter referred to as P.S.O.) shall be paid for services performed on the basis of his reasonable estimate for the portion of work completed prior to termination. In the event of any termination, the P.S.O. shall be paid all terminal expenses resulting therefrom, plus payment for additional services then due. Any primary payment made shall be credited toward any terminal payment due the P.S.O. If, prior to termination of this Agreement, any work designed or specified by the P.S.O. during any phase of the work is abandoned, after written notice from the client, the P.S.O. shall be paid for services performed on account of it prior to receipt of such notice from the client.

B. OWNERSHIP OF DOCUMENTS

All reports, drawings, specifications, computer files, field data and other documents prepared by the P.S.O. are instruments of service and shall remain the property of the P.S.O. The client shall not reuse or make any modification to the instruments of service without the written permission of the P.S.O. The client agrees to defend, indemnify and hold harmless the P.S.O. from all claims, damages, liabilities and costs, including attorneys' fees, arising from reuse or modification of the instruments of service by the client or any person or entity that acquires or obtains the instruments of service from or through the client.

C. ESTIMATES

Since the P.S.O. has no control over the cost of labor and materials, or over competitive bidding and market conditions, the estimates of construction cost provided for herein are to be made on the basis of his experience and qualifications, but the P.S.O. does not guarantee the accuracy of such estimates as compared to the Contractor's bid or the project construction cost.

D. INSURANCE

The P.S.O. agrees to procure and maintain insurance at the P.S.O.'s expense, such insurance as will protect him and the client from claims under the Workmen's Compensation Act and from claims for bodily injury, death or property damage which may arise from the negligent performance by the P.S.O. or his representative.

E. INDEPENDENT CONTRACTOR

The P.S.O. agrees that in accordance with its status as an independent contractor, it will conduct itself with such status, that it will neither hold itself out as nor claim to be an officer or employee of the client, by reason hereof, and that it will not by reason hereof make any claim, demand or application to or for any right or privilege applicable to an officer or employee of the client, including, but not limited to, Workmen's Compensation coverage, unemployment insurance benefits or Social Security coverage.

F. SUCCESSORS AND ASSIGNS

The client and the P.S.O. each binds himself and his partners, successors, executors, administrators and assigns to the other party of this Agreement and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Agreement; except as above, neither the client nor the P.S.O. shall assign, submit or transfer his interest in this Agreement without the written consent of the other.

G. P.S.O. NOT RESPONSIBLE FOR SAFETY PROVISIONS

The P.S.O. is not responsible for construction means, methods, techniques, sequences or procedures, time of performance, programs, or for any safety precautions in connection with the construction work. The P.S.O. is not responsible for the Contractor's failure to execute the work in accordance with the Contract Drawings and/or Specifications.

H. INVOICES AND PAYMENT

Client will pay MRB Group, Engineering, Architecture, Surveying, D.P.C. for services in respect of the period during which Services are performed in accordance with the fee structure and work estimate set forth in the proposal. Invoices will be submitted on a periodic basis, or upon completion of Services, as indicated in the proposal or contract. All invoices are due upon receipt. Any invoice remaining unpaid after 30 days will bear interest from such date at 1.5 percent per month or at the maximum lawful interest rate, if such lawful rate is less than 1.5 percent per month. If client fails to pay any invoice when due, MRB may, at any time, and without waiving any other rights or claims against Client and without thereby incurring any liability to Client, elect to terminate performance of Services upon ten (10) days prior written notice by MRB to client. Notwithstanding any termination of Services by MRB for non-payment of invoices, Client shall pay MRB in full for all Services rendered by MRB to the date of termination of Services plus all interest and termination costs and expenses incurred by MRB that are related to such termination. Client shall be liable to reimburse MRB for all costs and expenses of collection, including reasonable attorney's fees.

I. FEES REQUIRED FROM JURISDICTIONAL AGENCIES

MRB Group, D.P.C. is not responsible for nor does the Compensation Schedule established in the Agreement include fees or payments required of jurisdictional agencies. The client herein agrees to pay all application, entrance, recording and/or service fees required by said agencies.

J. P.S.O. NOT AN EMPLOYEE

The P.S.O. agrees not to hold himself out as an officer, employee or agent of the Owner, nor shall he make any claim against the Owner as an officer, employee or agent thereof for such benefits accruing to said officers, employees or agents.

K. INDEMNITY

The Owner will require any Contractor and Subcontractors performing the work to hold it harmless and indemnify and defend the Owner and P.S.O., their officers, employees and agents from all claims resulting from the Contractor's negligence in the performance of the work.

TOWN OF ALBION
FEBRUARY 2020
EXECUTIVE SUMMARY

BALANCE SHEET

- Bank accounts were reconciled as of 2/29/2020.
- The Town has $2,737,573.23 in the bank.

REVENUES AND EXPENSES

- **REVENUES**
  - Total receipts for the month were: $72,027.18
  - Major receipts were:
    - Charter Communications – Franchise: $11,789.17
    - Orleans County – Traffic Diversion: $8,800.00
    - Justice Fees (January): $7,353.00
    - Town Clerk fees (January): $738.78
    - Orleans County PILOT: 513.52
    - Insurance – road sign damage: $190.00
    - Metered Sales - $42,349.72
    - Other Receipts - $292.99

- **EXPENSES**

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

  General Fund Townwide:
  - Year to date expenses are $108,885.54 compared to the annual budget of $664,849.00 or 16.38% of the budget.

  General Fund Outside Village:
  - Year to date expenses are $20,872.52 compared to the annual budget of $214,399.00 or 9.74% of the budget.

  Highway Townwide:
  - Year to date expenses are $136,424.33 compared to the annual budget of $662,688.00 or 20.59% of the annual budget

  Highway Outside Village:
  - Year to date expenses are $6,134.50 compared to the annual budget of $190,985.00 or 3.21% of the budget.

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
AA.1001.000.000 Real Property Taxes	$ 0.00	$ 377,350.00	$ 377,350.00	$ 0.00	$ 100.00
AA.1081.000.000 Other Payments In Lieu of Taxes	513.52	513.52	900.00	(386.48)	57.06
AA.1090.000.000 Interest & Penalties On Real Prop Taxes	0.00	0.00	6,700.00	(6,700.00)	0.00
AA.1170.000.000 Franchises	11,789.17	11,789.17	9,800.00	1,989.17	120.30
AA.1255.000.000 Clerk Fees	257.78	257.78	5,000.00	(4,742.22)	5.16
AA.2376.000.000 Refuse & Garbage Serv Other Govts	0.00	0.00	1,900.00	(1,900.00)	0.00
AA.2401.000.000 Interest And Earnings	250.03	495.08	1,800.00	(1,304.92)	27.50
AA.2544.000.000 Dog Licenses	406.00	406.00	6,500.00	(6,094.00)	6.25
AA.2610.000.000 Fines And Forfeited Bail	7,353.00	8,907.00	30,000.00	(21,093.00)	29.69
AA.2611.000.000 Traffic Diversion Prg	8,800.00	8,800.00	15,000.00	(6,200.00)	58.67
AA.2680.000.000 Insurance Recoveries	190.00	190.00	0.00	190.00	0.00
AA.2701.000.000 Refunds of Prior Year	38.61	38.61	0.00	38.61	0.00
AA.2770.000.000 Unclassified (specify)	0.00	25.00	0.00	25.00	0.00
AA.3005.000.000 St Aid Mortgage Tax	0.00	0.00	25,000.00	(25,000.00)	0.00
AA.5031.000.000 Interfund Transfers	0.00	0.00	8,270.00	(8,270.00)	0.00
AA.5999.000.000 Appropriated Fund Balance	0.00	0.00	176,629.00	(176,629.00)	0.00
Total Revenues	29,598.11	408,772.16	664,849.00	(256,076.84)	61.48
Expenses					
AA.1010.100.000 Legislative Board, Pers Serv	1,199.68	2,999.20	16,196.00	13,196.80	18.52
AA.1010.400.000 Legislative Board, Contr Expend	137.44	153.04	700.00	546.96	21.86
AA.1110.100.000 Municipal Court, Pers Serv	2,776.88	6,942.20	37,488.00	30,545.80	18.52
AA.1110.102.000 Municipal Court, Pers Serv, Deputy	3,563.26	8,908.15	48,104.00	39,195.85	18.52
AA.1110.103.000 Municipal Court, Pers Serv, Clerk	2,070.60	5,140.38	26,835.00	21,694.62	19.16
AA.1110.400.000 Municipal Court, Contr Expend	1,612.52	4,426.87	26,500.00	22,073.13	16.71
AA.1110.402.000 Municipal Court, Contr Expend, Audit	0.00	0.00	700.00	700.00	0.00
AA.1110.403.000 Municipal Court, Contr Expend, Interpreter	0.00	0.00	2,500.00	2,500.00	0.00
AA.1110.404.000 Municipal Court, Contr Expend, Stereographer	935.00	1,430.00	13,000.00	11,570.00	11.00
AA.1220.100.000 Supervisor,pers Serv	465.56	1,163.90	6,285.00	5,121.10	18.52
AA.1220.400.000 Supervisor, Contr Expend	0.00	0.00	300.00	300.00	0.00
AA.1315.400.000 Comptroller, Contr Expend	1,730.00	1,730.00	21,740.00	20,010.00	7.96
AA.1320.400.000 Auditor, Contr Expend	0.00	0.00	3,000.00	3,000.00	0.00
AA.1330.400.000 Tax Collection, Contr Expend	0.00	159.24	2,600.00	2,440.76	6.12
AA.1330.402.000 Tax Collection, Contr Expend, Audit	0.00	0.00	500.00	500.00	0.00
AA.1340.100.000 Budget, Pers Serv	76.30	190.75	1,030.00	839.25	18.52
AA.1355.400.000 Assessment, Contr Expend	0.00	0.00	51,650.00	51,650.00	0.00
AA.1410.100.000 Clerk,pers Serv	2,941.70	7,354.25	39,713.00	32,358.75	18.52

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
AA.1410.102.000 Clerk,pers Serv, Deputy	528.70	3,011.23	15,140.00	12,128.77	19.89
AA.1410.400.000 Clerk, Contr Expend	73.91	73.91	1,900.00	1,826.09	3.89
AA.1410.402.000 Clerk, Contr Expend, Audit	0.00	0.00	500.00	500.00	0.00
AA.1430.400.000 Personnel, Contr Expend	0.00	0.00	1,000.00	1,000.00	0.00
AA.1450.400.000 Elections, Contr Expend	0.00	0.00	8,000.00	8,000.00	0.00
AA.1620.200.000 Buildings, Equip & Cap Outlay	0.00	0.00	8,000.00	8,000.00	0.00
AA.1620.400.000 Buildings, Contr Expend	9,335.75	9,982.93	54,000.00	44,017.07	18.49
AA.1650.400.000 Central Comm System, Contr Expend	0.00	0.00	4,500.00	4,500.00	0.00
AA.1670.400.000 Central Print & Mail, Contr Expend	0.00	711.03	2,200.00	1,488.97	32.32
AA.1910.400.000 Unallocated Insurance, Contr Expend	0.00	0.00	24,520.00	24,520.00	0.00
AA.1920.400.000 Municipal Assn Dues, Contr Expend	0.00	0.00	900.00	900.00	0.00
AA.1950.400.000 Taxes & Assess On Munic Prop, Contr Expend	1,647.69	1,647.69	2,000.00	352.31	82.38
AA.1990.400.000 Contingency	0.00	0.00	2,500.00	2,500.00	0.00
AA.3120.400.000 Police, Contr Expend	0.00	0.00	150.00	150.00	0.00
AA.3310.400.000 Traffic Control, Contr Expend	0.00	0.00	3,000.00	3,000.00	0.00
AA.3510.400.000 Control of Animals, Contr Expend	0.00	0.00	600.00	600.00	0.00
AA.4025.400.000 Laboratory, Contr Expend	0.00	0.00	300.00	300.00	0.00
AA.5010.100.000 Street Admin, Pers Serv	4,438.14	11,095.35	59,915.00	48,819.65	18.52
AA.5010.102.000 Street Admin, Pers Serv, Deputy	57.26	143.15	773.00	629.85	18.52
AA.5010.400.000 Street Admin, Contr Expend	185.00	935.00	2,800.00	1,865.00	33.39
AA.5182.400.000 Street Lighting, Contr Expend	401.33	401.33	5,500.00	5,098.67	7.30
AA.7510.400.000 Historian, Contr Expend	450.00	450.00	450.00	0.00	100.00
AA.8510.400.000 Comm Beautification	0.00	0.00	950.00	950.00	0.00
AA.8810.100.000 Cemetery, Pers Serv	0.00	0.00	4,000.00	4,000.00	0.00
AA.8810.400.000 Cemetery, Contr Expend	0.00	0.00	9,500.00	9,500.00	0.00
AA.9010.800.000 State Retirement System	0.00	26,962.20	26,962.00	(0.20)	100.00
AA.9030.800.000 Social Security, Empl Bnfts	1,358.31	3,522.26	19,166.00	15,643.74	18.38
AA.9040.800.000 Workers Compensation, Empl Bnfts	0.00	0.00	18,677.00	18,677.00	0.00
AA.9050.800.000 Unemployment Insurance, Empl Bnfts	71.51	235.26	200.00	(35.26)	117.63
AA.9055.800.000 Disability Insurance, Empl Bnfts	0.00	0.00	150.00	150.00	0.00
AA.9060.800.000 Hospital & Medical (dental) Ins, Empl Bnfts	4,457.41	9,116.22	72,755.00	63,638.78	12.53
AA.9950.900.000 Transfers, Capital Projects Fund	0.00	0.00	15,000.00	15,000.00	0.00
Total Expenses	40,513.95	108,885.54	664,849.00	555,963.46	16.38
Excess Revenue Over (Under) Expenditures	$ 10,915.84	$ (299,886.62)	$ 0.00	$ 812,040.30	$ 0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
BB.1120.000.000 Sales Tax (County)	$ 0.00 $	0.00 $	115,000.00 $	(115,000.00)$	0.00
BB.1560.000.000 Safety Inspection Fees	75.00	75.00	3,500.00	(3,425.00)	2.14
BB.2390.000.000 Share of Joint Activity, Other Govts	0.00	0.00	20,000.00	(20,000.00)	0.00
BB.5999.000.000 Appropriated Fund Balance	0.00	0.00	75,899.00	(75,899.00)	0.00
Total Revenues	75.00	75.00	214,399.00	(214,324.00)	0.03
Expenses					
BB.1420.400.000 Law, Contr Expend	2,083.33	2,083.33	40,000.00	37,916.67	5.21
BB.4020.100.000 Registrar of Vital Statistics, Pers Serv	0.00	0.00	3,344.00	3,344.00	0.00
BB.4020.400.000 Registrar of Vital Stat, Contr Expend	0.00	0.00	400.00	400.00	0.00
BB.6510.400.000 Community Action, Contr Expend	0.00	0.00	1,000.00	1,000.00	0.00
BB.6989.400.000 Other Econ & Dev, Contr Expend (EDA)	0.00	0.00	500.00	500.00	0.00
BB.7310.400.000 Youth Prog, Contr Expend	0.00	0.00	8,500.00	8,500.00	0.00
BB.7550.400.000 Celebrations, Contr Expend	0.00	0.00	4,500.00	4,500.00	0.00
BB.8010.100.000 Zoning, Pers Serv	3,730.82	9,327.05	50,366.00	41,038.95	18.52
BB.8010.400.000 Zoning, Contr Expend	371.78	816.78	6,000.00	5,183.22	13.61
BB.8020.400.000 Planning, Contr Expend	0.00	0.00	3,400.00	3,400.00	0.00
BB.9010.800.000 State Retirement System	0.00	8,076.20	8,076.00	(0.20)	100.00
BB.9030.800.000 Social Security, Empl Bnfts	277.76	694.40	4,109.00	3,414.60	16.90
BB.9040.800.000 Workers Compensation, Empl Bnfts	0.00	0.00	4,004.00	4,004.00	0.00
BB.9050.800.000 Unemployment Insurance, Empl Bnfts	29.84	74.60	200.00	125.40	37.30
BB.9060.800.000 Hospital & Medical (dental) Ins, Empl Bnfts	(99.92)	(199.84)	0.00	199.84	0.00
BB.9950.900.000 Interfund Transfers	0.00	0.00	80,000.00	80,000.00	0.00
Total Expenses	6,393.61	20,872.52	214,399.00	193,526.48	9.74
Excess Revenue Over (Under) Expenditures	$ 6,318.61 $	20,797.52 $	0.00 $	407,850.48 $	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
DA.1001.000.000 Real Property Taxes	$ 0.00 $	272,379.00 $	272,379.00 $	0.00 $	100.00
DA.2300.000.000 Transportation Services Other Govts	0.00	0.00	9,800.00	(9,800.00)	0.00
DA.2302.000.000 Snow Removal Services Other Govts	0.00	0.00	96,000.00	(96,000.00)	0.00
DA.2665.000.000 Sales of Equipment	0.00	0.00	18,000.00	(18,000.00)	0.00
DA.2770.000.000 Unclassified (specify)	4.32	4.32	0.00	4.32	0.00
DA.5731.000.000 BAN	0.00	0.00	200,000.00	(200,000.00)	0.00
DA.5999.000.000 Appropriated Fund Balance	0.00	0.00	66,509.00	(66,509.00)	0.00
Total Revenues	4.32	272,383.32	662,688.00	(390,304.68)	41.10
Expenses					
DA.5110.400.000 Maint of Streets, Contr Expend	0.00	433.00	0.00	(433.00)	0.00
DA.5130.100.000 Machinery, Pers Serv	9,961.80	26,913.93	62,000.00	35,086.07	43.41
DA.5130.200.000 Machinery, Equip & Cap Outlay	0.00	0.00	230,000.00	230,000.00	0.00
DA.5130.400.000 Machinery, Contr Expend	2,725.16	3,883.05	35,000.00	31,116.95	11.09
DA.5140.100.000 Brush And Weeds, Pers Serv	0.00	0.00	5,000.00	5,000.00	0.00
DA.5140.400.000 Brush And Weeds, Contr Expend	500.00	500.00	1,000.00	500.00	50.00
DA.5142.100.000 Snow Removal, Pers Serv	1,330.00	1,884.00	36,000.00	34,116.00	5.23
DA.5142.400.000 Snow Removal, Contr Expend	8,727.17	12,961.95	62,000.00	49,038.05	20.91
DA.5148.100.000 Services Other Govts, Pers Serv	1,395.46	3,924.46	32,000.00	28,075.54	12.26
DA.5148.400.000 Services Other Govts, Contr Expend	8,727.15	12,961.92	82,000.00	69,038.08	15.81
DA.9010.800.000 State Retirement System	0.00	15,552.20	15,552.00	(0.20)	100.00
DA.9030.800.000 Social Security, Empl Bnfts	940.98	2,429.29	11,000.00	8,570.71	22.08
DA.9040.800.000 Workers Compensation, Empl Bnfts	0.00	0.00	9,959.00	9,959.00	0.00
DA.9050.800.000 Unemployment Insurance, Empl Bnfts	35.43	122.97	500.00	377.03	24.59
DA.9055.800.000 Disability Insurance, Empl Bnfts	0.00	0.00	50.00	50.00	0.00
DA.9060.800.000 Hospital & Medical (dental) Ins, Empl Bnfts	1,721.56	3,507.56	29,277.00	25,769.44	11.98
DA.9730.600.000 Debt Principal, Bond Anticipation Notes	0.00	50,000.00	50,000.00	0.00	100.00
DA.9730.700.000 Debt Interest, Bond Anticipation Notes	0.00	1,350.00	1,350.00	0.00	100.00
Total Expenses	36,064.71	136,424.33	662,688.00	526,263.67	20.59
Excess Revenue Over (Under) Expenditures	$ 36,060.39 $	(135,958.99)$	0.00 $	916,568.35 $	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
DB.3501.000.000 St Aid Consolidated Highway Aid	$ 0.00	$ 131,117.22	$ 61,000.00	$ 70,117.22	$ 214.95
DB.5031.000.000 Interfund Transfer	0.00	0.00	80,000.00	(80,000.00)	0.00
DB.5999.000.000 Appropriated Fund Balance	0.00	0.00	49,985.00	(49,985.00)	0.00
Total Revenues	0.00	131,117.22	190,985.00	(59,867.78)	68.65
Expenses					
DB.5110.100.000 Maint of Streets, Pers Serv	0.00	0.00	34,000.00	34,000.00	0.00
DB.5110.400.000 Maint of Streets, Contr Expend	0.00	0.00	77,400.00	77,400.00	0.00
DB.5112.200.000 Perm Improve Highway, Equip & Cap Outlay	0.00	0.00	61,000.00	61,000.00	0.00
DB.9010.800.000 State Retirement System	0.00	3,864.20	3,864.00	(0.20)	100.01
DB.9030.800.000 Social Security, Empl Bnfts	0.00	0.00	2,500.00	2,500.00	0.00
DB.9040.800.000 Workers Compensation, Empl Bnfts	0.00	0.00	2,375.00	2,375.00	0.00
DB.9050.800.000 Unemployment Insurance, Empl Bnfts	0.00	0.00	500.00	500.00	0.00
DB.9055.800.000 Disability Insurance, Empl Bnfts	0.00	0.00	65.00	65.00	0.00
DB.9060.800.000 Hospital & Medical (dental) Ins, Empl Bnfts	527.09	1,070.30	8,081.00	7,010.70	13.24
DB.9089.800.000 Other Employee Benefits	0.00	1,200.00	1,200.00	0.00	100.00
Total Expenses	527.09	6,134.50	190,985.00	184,850.50	3.21
Excess Revenue Over (Under) Expenditures	$ 527.09	$ (124,982.72)	$ 0.00	$ 244,718.28	$ 0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SF.1001.000.000 Real Property Taxes	$ 0.00	$ 100,000.00	$ 100,000.00	$ 0.00	$ 100.00
SF.5999.000.000 Appropriated Fund Balance	0.00	0.00	4,877.11	(4,877.11)	0.00
Total Revenues	0.00	100,000.00	104,877.11	(4,877.11)	95.35
Expenses					
SF.3410.400.000 Fire, Contr Expend	26,060.93	26,060.93	104,877.11	78,816.18	24.85
Total Expenses	26,060.93	26,060.93	104,877.11	78,816.18	24.85
Excess Revenue Over (Under) Expenditures	$ 26,060.93	$ (73,939.07)	$ 0.00	$ 83,693.29	$ 0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SS.1001.000.020 Real Property Taxes, District 1	$ 0.00	$ 50,765.00	$ 50,765.00	$ 0.00	$ 100.00
SS.2120.000.020 Sewer Rents, District 1	7,056.66	7,056.66	41,000.00	(33,943.34)	17.21
SS.5999.000.020 Appropriated Fund Balance	0.00	0.00	11,801.00	(11,801.00)	0.00
Total Revenues	7,056.66	57,821.66	103,566.00	(45,744.34)	55.83
Expenses					
SS.8110.100.020 Sewer Administration, Pers Serv, District 1	249.86	624.65	3,373.00	2,748.35	18.52
SS.8110.103.020 Sewer Administration, Pers Serv, Clerk, District 1	24.44	61.10	330.00	268.90	18.52
SS.8110.400.020 Sewer Administration, Contr Expend, District 1	0.00	0.00	500.00	500.00	0.00
SS.8120.100.020 Sanitary Sewers, Pers Serv, District 1	0.00	0.00	500.00	500.00	0.00
SS.8120.200.020 Sanitary Sewers, Equip & Cap Outlay, District 1	0.00	0.00	15,000.00	15,000.00	0.00
SS.8120.400.020 Sanitary Sewers, Contr Expend, District 1	0.00	0.00	1,000.00	1,000.00	0.00
SS.8130.400.020 Sewage Treat Disp, Contr Expend, District 1	6,900.29	6,900.29	50,000.00	43,099.71	13.80
SS.9010.800.020 State Retirement System, District 1	0.00	573.20	573.00	(0.20)	100.03
SS.9030.800.020 Social Security, Empl Bnfts, District 1	20.98	52.45	290.00	237.55	18.09
SS.9710.600.020 Debt Principal, Serial Bonds, District 1	0.00	0.00	20,000.00	20,000.00	0.00
SS.9710.700.020 Debt Principal, Serial Bonds, District 1	0.00	0.00	12,000.00	12,000.00	0.00
Total Expenses	7,195.57	8,211.69	103,566.00	95,354.31	7.93
Excess Revenue Over (Under) Expenditures	$ 138.91	$ (49,609.97)	$ 0.00	$ 141,098.65	$ 0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SS.2120.000.021 Sewer Rents, District 2	$ 0.00	$ 0.00	$ 150.00	$ (150.00)	$ 0.00
Total Revenues	0.00	0.00	150.00	(150.00)	0.00
Expenses					
SS.8130.400.021 Sewage Treat Disp, Contr Expend, District 2	42.27	42.27	150.00	107.73	28.18
Total Expenses	42.27	42.27	150.00	107.73	28.18
Excess Revenue Over (Under) Expenditures	$ 42.27	$ 42.27	$ 0.00	$ 257.73	$ 0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SW.1001.000.001 Real Property Taxes, District 1	$ 0.00 $	17,742.00 $	17,742.00 $	0.00 $	100.00
SW.2140.000.001 Metered Water Sales, District 1	7,232.39	7,232.39	65,000.00	(57,767.61)	11.13
SW.2770.000.001 Unclassified (Maint.), District 1	108.00	108.00	300.00	(192.00)	36.00
SW.5999.000.001 Appropriated Fund Balance	0.00	0.00	7,713.00	(7,713.00)	0.00
Total Revenues	7,340.39	25,082.39	90,755.00	(65,672.61)	27.64
Expenses					
SW.1950.400.001 Taxes & Assess on Munic Prop, Contr Expend	0.00	0.00	350.00	350.00	0.00
SW.8310.100.001 Water Administration, Pers Serv, District 1	36.14	90.35	488.00	397.65	18.51
SW.8310.400.001 Water Administration, Contr Expend, District 1	0.00	22.36	800.00	777.64	2.80
SW.8320.400.001 Source Supply Pwr & Pump, Contr Expend, District 1	13,999.88	13,999.88	60,000.00	46,000.12	23.33
SW.8330.400.001 Water Purification, Contr Expend, District 1	0.00	0.00	150.00	150.00	0.00
SW.8340.100.001 Water Trans & Distrib, Pers Serv , District 1	0.00	0.00	1,000.00	1,000.00	0.00
SW.8340.103.001 Water Trans & Distrib, Pers Serv, Clerk, District 1	79.62	199.05	1,075.00	875.95	18.52
SW.8340.200.001 Water Trans & Distrib, Equip & Cap Outlay , District 1	1,907.56	1,907.56	7,000.00	5,092.44	27.25
SW.8340.201.001 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	3,160.00	3,160.00	0.00
SW.8340.400.001 Water Trans & Distrib, Contr , District 1	2,302.75	2,422.75	1,000.00	(1,422.75)	242.28
SW.9010.800.001 State Retirement System, District 1	0.00	242.00	242.00	0.00	100.00
SW.9030.800.001 Social Security, Empl Bnfts, District 1	8.86	22.15	200.00	177.85	11.08
SW.9730.600.001 Debt Principal, Bond Anticipation Note	0.00	0.00	12,750.00	12,750.00	0.00
SW.9730.700.001 Debt Interest, Bond Anticipation Note	0.00	0.00	1,700.00	1,700.00	0.00
SW.9950.900.001 Transfers, Capital Projects Fund, District 1	0.00	0.00	840.00	840.00	0.00
Total Expenses	18,334.81	18,906.10	90,755.00	71,848.90	20.83
Excess Revenue Over (Under) Expenditures	$ 10,994.42 $	(6,176.29)$	0.00 $	137,521.51 $	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SW.2140.000.002 Metered Water Sales, District 2	$ 5,488.80 $	5,488.80 $	40,000.00 $	(34,511.20)$	13.72
SW.2770.000.002 Unclassified (Maint.), District 2	138.00	138.00	175.00	(37.00)	78.86
SW.5999.000.002 Appropriated Fund Balance	0.00	0.00	4,458.00	(4,458.00)	0.00
Total Revenues	5,626.80	5,626.80	44,633.00	(39,006.20)	12.61
Expenses					
SW.8310.100.002 Water Administration, Pers Serv, District 2	16.30	40.75	220.00	179.25	18.52
SW.8310.400.002 Water Administration, Contr Expend, District 2	0.00	8.39	100.00	91.61	8.39
SW.8320.400.002 Source Supply Pwr & Pump, Contr Expend, District 2	7,479.53	7,479.53	35,000.00	27,520.47	21.37
SW.8330.400.002 Water Purification, Contr Expend, District 2	0.00	0.00	150.00	150.00	0.00
SW.8340.100.002 Water Trans & Distrib, Pers Serv , District 2	0.00	0.00	500.00	500.00	0.00
SW.8340.103.002 Water Trans & Distrib, Pers Serv, Clerk, District 2	16.30	40.75	220.00	179.25	18.52
SW.8340.200.002 Water Trans & Distrib, Equip & Cap Outlay , District 2	1,907.56	1,907.56	4,500.00	2,592.44	42.39
SW.8340.201.002 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	2,000.00	2,000.00	0.00
SW.8340.400.002 Water Trans & Distrib, Contr , District 2	1,089.60	1,089.60	800.00	(289.60)	136.20
SW.9010.800.002 State Retirement System, District 2	0.00	68.00	68.00	0.00	100.00
SW.9030.800.002 Social Security, Empl Bnfts, District 2	2.50	6.25	100.00	93.75	6.25
SW.9950.900.002 Transfers, Capital Projects Fund, District 2	0.00	0.00	975.00	975.00	0.00
Total Expenses	10,511.79	10,640.83	44,633.00	33,992.17	23.84
Excess Revenue Over (Under) Expenditures	$ 4,884.99 $	5,014.03 $	0.00 $	72,998.37 $	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SW.1001.000.003 Real Property Taxes, District 3	$ 0.00 $	70,000.00 $	70,000.00 $	0.00 $	100.00
SW.2140.000.003 Metered Water Sales, District 3	6,150.55	6,413.89	58,000.00	(51,586.11)	11.06
SW.2144.000.003 Water Service Charges, District 3	136.39	136.39	0.00	136.39	0.00
SW.2148.000.003 Interest & Penalties on Water Rents, District 3	0.00	35.69	750.00	(714.31)	4.76
SW.2770.000.003 Unclassified (Maint.), District 3	675.00	684.00	1,550.00	(866.00)	44.13
SW.5999.000.003 Appropriated Fund Balance	0.00	0.00	7,018.00	(7,018.00)	0.00
Total Revenues	6,961.94	77,269.97	137,318.00	(60,048.03)	56.27
Expenses					
SW.8310.100.003 Water Administration, Pers Serv, District 3	177.98	444.95	2,403.00	1,958.05	18.52
SW.8310.400.003 Water Administration, Contr Expend, District 3	0.00	88.98	900.00	811.02	9.89
SW.8320.400.003 Source Supply Pwr & Pump, Contr Expend, District 3	7,435.25	7,435.25	55,800.00	48,364.75	13.32
SW.8330.400.003 Water Purification, Contr Expend, District 3	0.00	0.00	200.00	200.00	0.00
SW.8340.100.003 Water Trans & Distrib, Pers Serv , District 3	0.00	0.00	2,500.00	2,500.00	0.00
SW.8340.103.003 Water Trans & Distrib, Pers Serv, Clerk, District 3	256.00	639.98	3,456.00	2,816.02	18.52
SW.8340.200.003 Water Trans & Distrib, Equip & Cap Outlay , District 3	1,907.56	1,907.56	10,500.00	8,592.44	18.17
SW.8340.201.003 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	2,000.00	2,000.00	0.00
SW.8340.400.003 Water Trans & Distrib, Contr , District 3	1,225.99	1,571.28	3,500.00	1,928.72	44.89
SW.9010.800.003 State Retirement System, District 3	0.00	908.20	908.00	(0.20)	100.02
SW.9030.800.003 Social Security, Empl Bnfts, District 3	33.20	83.00	448.00	365.00	18.53
SW.9710.600.003 Debt Principal, Serial Bonds, District 3	0.00	0.00	45,000.00	45,000.00	0.00
SW.9710.700.003 Debt Interest, Serial Bonds, District 3	0.00	0.00	7,763.00	7,763.00	0.00
SW.9950.900.003 Transfers, Capital Projects Fund, District 3	0.00	0.00	1,940.00	1,940.00	0.00
Total Expenses	11,035.98	13,079.20	137,318.00	124,238.80	9.52
Excess Revenue Over (Under) Expenditures	$ 4,074.04 $	(64,190.77)$	0.00 $	184,286.83 $	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SW.1001.000.004 Real Property Taxes, District 4	$ 0.00	$ 28,569.00	$ 28,569.00	$ 0.00	$ 100.00
SW.2140.000.004 Metered Water Sales, District 4	3,341.83	3,549.50	28,000.00	(24,450.50)	12.68
SW.2144.000.004 Water Service Charges, District 4	0.00	0.00	3,000.00	(3,000.00)	0.00
SW.2148.000.004 Interest & Penalties on Water Rents, District 4	12.57	132.60	500.00	(367.40)	26.52
SW.2770.000.004 Unclassified (Maint.), District 4	325.00	343.00	1,000.00	(657.00)	34.30
SW.5999.000.004 Appropriated Fund Balance	0.00	0.00	7,965.00	(7,965.00)	0.00
Total Revenues	3,679.40	32,594.10	69,034.00	(36,439.90)	47.21
Expenses					
SW.1950.400.004 Taxes & Assess on Munic Prop, Contr Expend	0.00	0.00	175.00	175.00	0.00
SW.8310.100.004 Water Administration, Pers Serv, District 4	105.18	262.95	1,420.00	1,157.05	18.52
SW.8310.400.004 Water Administration, Contr Expend, District 4	0.00	58.70	650.00	591.30	9.03
SW.8320.400.004 Source Supply Pwr & Pump, Contr Expend, District 4	3,765.77	3,765.77	28,000.00	24,234.23	13.45
SW.8330.400.004 Water Purification, Contr Expend, District 4	0.00	0.00	200.00	200.00	0.00
SW.8340.100.004 Water Trans & Distrib, Pers Serv , District 4	0.00	0.00	1,500.00	1,500.00	0.00
SW.8340.103.004 Water Trans & Distrib, Pers Serv, Clerk, District 4	256.00	640.00	3,456.00	2,816.00	18.52
SW.8340.200.004 Water Trans & Distrib, Equip & Cap Outlay , District 4	1,907.56	1,907.56	5,000.00	3,092.44	38.15
SW.8340.201.004 Water & Trans Distr, Equip & Cap Outlay, Water Tower	0.00	0.00	2,000.00	2,000.00	0.00
SW.8340.400.004 Water Trans & Distrib, Contr , District 4	1,149.26	1,149.26	2,000.00	850.74	57.46
SW.9010.800.004 State Retirement System, District 4	0.00	755.20	755.00	(0.20)	100.03
SW.9030.800.004 Social Security, Empl Bnfts, District 4	27.64	69.09	373.00	303.91	18.52
SW.9710.600.004 Debt Principal, Serial Bonds, District 4	0.00	0.00	9,700.00	9,700.00	0.00
SW.9710.700.004 Debt Interest, Serial Bonds, District 4	0.00	0.00	12,665.00	12,665.00	0.00
SW.9950.900.004 Transfers, Capital Projects Fund, District 4	0.00	0.00	1,140.00	1,140.00	0.00
Total Expenses	7,211.41	8,608.53	69,034.00	60,425.47	12.47
Excess Revenue Over (Under) Expenditures	$ 3,532.01	$ (23,985.57)	$ 0.00	$ 96,865.37	$ 0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SW.1001.000.005 Real Property Taxes, District 5	$ 0.00 $	60,386.00 $	60,386.00 $	0.00 $	100.00
SW.2140.000.005 Metered Water Sales, District 5	5,736.83	5,996.82	48,000.00	(42,003.18)	12.49
SW.2140.001.005 Metered Water Sales, Out Of Dist, District 5	0.00	0.00	250.00	(250.00)	0.00
SW.2148.000.005 Interest & Penalties on Water Rents, District 5	13.50	237.02	1,000.00	(762.98)	23.70
SW.2770.000.005 Unclassified (Maint.), District 5	365.00	398.00	1,500.00	(1,102.00)	26.53
SW.5999.000.005 Appropriated Fund Balance	0.00	0.00	14,627.00	(14,627.00)	0.00
Total Revenues	6,115.33	67,017.84	125,763.00	(58,745.16)	53.29
Expenses					
SW.8310.100.005 Water Administration, Pers Serv, District 5	133.56	333.90	1,803.00	1,469.10	18.52
SW.8310.400.005 Water Administration, Contr Expend, District 5	0.00	74.54	900.00	825.46	8.28
SW.8320.400.005 Source Supply Pwr & Pump, Contr Expend, District 5	9,311.90	9,311.90	44,000.00	34,688.10	21.16
SW.8330.400.005 Water Purification, Contr Expend, District 5	0.00	0.00	200.00	200.00	0.00
SW.8340.100.005 Water Trans & Distrib, Pers Serv , District 5	0.00	0.00	1,200.00	1,200.00	0.00
SW.8340.103.005 Water Trans & Distrib, Pers Serv, Clerk, District 5	351.09	877.75	4,740.00	3,862.25	18.52
SW.8340.200.005 Water Trans & Distrib, Equip & Cap Outlay , District 5	1,907.56	1,907.56	3,000.00	1,092.44	63.59
SW.8340.201.005 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	3,000.00	3,000.00	0.00
SW.8340.400.005 Water Trans & Distrib, Contr , District 5	1,666.63	1,666.63	3,500.00	1,833.37	47.62
SW.9010.800.005 State Retirement System, District 5	0.00	1,014.20	1,014.00	(0.20)	100.02
SW.9030.800.005 Social Security, Empl Bnfts, District 5	37.08	92.70	501.00	408.30	18.50
SW.9710.600.005 Debt Principal, Serial Bonds, District 5	0.00	0.00	25,100.00	25,100.00	0.00
SW.9710.700.005 Debt Interest, Serial Bonds, District 5	0.00	0.00	35,465.00	35,465.00	0.00
SW.9950.900.005 Transfers, Capital Projects Fund, District 5	0.00	0.00	1,340.00	1,340.00	0.00
Total Expenses	13,407.82	15,279.18	125,763.00	110,483.82	12.15
Excess Revenue Over (Under) Expenditures	$ 7,292.49 $	(51,738.66)$	0.00 $	169,228.98 $	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SW.1001.000.006 Real Property Taxes, District 6	$ 0.00	$ 22,800.00	$ 22,800.00	$ 0.00	$ 100.00
SW.2140.000.006 Metered Water Sales, District 6	1,646.21	1,952.18	12,279.00	(10,326.82)	15.90
SW.2148.000.006 Interest & Penalties on Water Rents, District 6	0.00	124.29	300.00	(175.71)	41.43
SW.2770.000.006 Unclassified (Maint.), District 6	195.00	216.00	0.00	216.00	0.00
Total Revenues	1,841.21	25,092.47	35,379.00	(10,286.53)	70.92
Expenses					
SW.1990.400.006 Contingency, District 6	0.00	0.00	730.00	730.00	0.00
SW.8310.100.006 Water Administration, Pers Serv, District 6	32.38	80.95	437.00	356.05	18.52
SW.8310.400.006 Water Administration, Contr Expend, District 6	0.00	18.17	300.00	281.83	6.06
SW.8320.400.006 Source Supply Pwr & Pump, Contr Expend, District 6	2,537.61	2,537.61	9,000.00	6,462.39	28.20
SW.8330.400.006 Water Purification, Contr Expend, District 6	0.00	0.00	200.00	200.00	0.00
SW.8340.100.006 Water Trans & Distrib, Pers Serv , District 6	0.00	0.00	500.00	500.00	0.00
SW.8340.103.006 Water Trans & Distrib, Pers Serv, Clerk, District 6	154.66	386.65	2,088.00	1,701.35	18.52
SW.8340.200.006 Water Trans & Distrib, Equip & Cap Outlay , District 6	0.00	0.00	300.00	300.00	0.00
SW.8340.201.006 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	500.00	500.00	0.00
SW.8340.400.006 Water Trans & Distrib, Contr , District 6	94.50	94.50	650.00	555.50	14.54
SW.9010.800.006 State Retirement System, District 6	0.00	391.00	391.00	0.00	100.00
SW.9030.800.006 Social Security, Empl Bnfts, District 6	14.30	35.75	193.00	157.25	18.52
SW.9710.600.006 Debt Principal, Serial Bonds, District 6	0.00	0.00	6,000.00	6,000.00	0.00
SW.9710.700.006 Debt Interest, Serial Bonds, District 6	0.00	0.00	13,500.00	13,500.00	0.00
SW.9950.900.006 Transfers, Capital Projects Fund, District 6	0.00	0.00	590.00	590.00	0.00
Total Expenses	2,833.45	3,544.63	35,379.00	31,834.37	10.02
Excess Revenue Over (Under) Expenditures	$ 992.24	$ (21,547.84)	$ 0.00	$ 42,120.90	$ 0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SW.1001.000.007 Real Property Taxes, District 7	$ 0.00 $	9,360.00 $	9,360.00 $	0.00 $	100.00
SW.2140.000.007 Metered Water Sales, District 7	331.11	331.11	1,900.00	(1,568.89)	17.43
SW.2140.001.007 Metered Water Sales, Out of Dist, District 7	0.00	0.00	1,800.00	(1,800.00)	0.00
SW.2148.000.007 Interest & Penalties on Water Rents, District 7	1,248.00	1,248.00	0.00	1,248.00	0.00
SW.2770.000.007 Unclassified (Maint.), District 7	35.00	35.00	100.00	(65.00)	35.00
Total Revenues	1,614.11	10,974.11	13,160.00	(2,185.89)	83.39
Expenses					
SW.1990.400.007 Contingency, District 7	0.00	0.00	741.00	741.00	0.00
SW.8310.100.007 Water Administration, Pers Serv, District 7	32.38	80.95	437.00	356.05	18.52
SW.8310.400.007 Water Administration, Contr Expend, District 7	0.00	4.66	150.00	145.34	3.11
SW.8320.400.007 Source Supply Pwr & Pump, Contr Expend, District 7	460.83	460.83	2,000.00	1,539.17	23.04
SW.8330.400.007 Water Purification, Contr Expend, District 7	0.00	0.00	150.00	150.00	0.00
SW.8340.100.007 Water Trans & Distrib, Pers Serv , District 7	0.00	0.00	750.00	750.00	0.00
SW.8340.103.007 Water Trans & Distrib, Pers Serv, Clerk, District 7	64.44	161.10	870.00	708.90	18.52
SW.8340.201.007 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	300.00	300.00	0.00
SW.8340.400.007 Water Trans & Distrib, Contr , District 7	0.00	0.00	300.00	300.00	0.00
SW.9010.800.007 State Retirement System, District 7	0.00	202.00	202.00	0.00	100.00
SW.9030.800.007 Social Security, Empl Bnfts, District 7	7.40	18.50	100.00	81.50	18.50
SW.9710.600.007 Debt Principal, Serial Bonds, District 7	0.00	0.00	2,000.00	2,000.00	0.00
SW.9710.700.007 Debt Interest, Serial Bonds, District 7	0.00	0.00	4,720.00	4,720.00	0.00
SW.9950.900.007 Transfers, Capital Projects Fund, District 7	0.00	0.00	440.00	440.00	0.00
Total Expenses	565.05	928.04	13,160.00	12,231.96	7.05
Excess Revenue Over (Under) Expenditures	$ (1,049.06)$	(10,046.07)$	0.00 $	14,417.85 $	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SW.1001.000.008 Real Property Taxes, District 8	$ 0.00 $	15,221.00 $	15,221.00 $	0.00 $	100.00
SW.2140.000.008 Metered Water Sales, District 8	455.68	455.68	6,968.00	(6,512.32)	6.54
SW.2140.001.008 Metered Water Sales, Out of Dist, District 8	1,170.84	1,170.84	2,300.00	(1,129.16)	50.91
SW.2144.000.008 Water Service Charges, District 8	0.00	0.00	250.00	(250.00)	0.00
SW.2148.000.008 Interest & Penalties on Water Rents, District 8	0.00	0.00	150.00	(150.00)	0.00
SW.2770.000.008 Unclassified (Maint.), District 8	50.00	50.00	0.00	50.00	0.00
Total Revenues	1,676.52	16,897.52	24,889.00	(7,991.48)	67.89
Expenses					
SW.1990.400.008 Contingency, District 8	0.00	0.00	474.00	474.00	0.00
SW.8310.100.008 Water Administration, Pers Serv, District 8	32.38	80.95	437.00	356.05	18.52
SW.8310.400.008 Water Administration, Contr Expend, District 8	0.00	11.18	150.00	138.82	7.45
SW.8320.400.008 Source Supply Pwr & Pump, Contr Expend, District 8	921.67	921.67	5,000.00	4,078.33	18.43
SW.8330.400.008 Water Purification, Contr Expend, District 8	0.00	0.00	100.00	100.00	0.00
SW.8340.100.008 Water Trans & Distrib, Pers Serv , District 8	0.00	0.00	500.00	500.00	0.00
SW.8340.103.008 Water Trans & Distrib, Pers Serv, Clerk, District 8	128.52	321.30	1,735.00	1,413.70	18.52
SW.8340.201.008 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	300.00	300.00	0.00
SW.8340.400.008 Water Trans & Distrib, Contr , District 8	0.00	0.00	300.00	300.00	0.00
SW.9010.800.008 State Retirement System, District 8	0.00	336.20	336.00	(0.20)	100.06
SW.9030.800.008 Social Security, Empl Bnfts, District 8	12.30	30.75	200.00	169.25	15.38
SW.9710.600.008 Debt Principal, Serial Bonds, District 8	0.00	0.00	7,100.00	7,100.00	0.00
SW.9710.700.008 Debt Interest, Serial Bonds, District 8	3,845.62	3,845.62	7,692.00	3,846.38	50.00
SW.9950.900.008 Transfers, Capital Projects Fund, District 8	0.00	0.00	565.00	565.00	0.00
Total Expenses	4,940.49	5,547.67	24,889.00	19,341.33	22.29
Excess Revenue Over (Under) Expenditures	$ 3,263.97 $	(11,349.85)$	0.00 $	27,332.81 $	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Albion
For 2/29/2020

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget
Revenues					
SW.1001.000.009 Real Property Taxes, District 9	$ 0.00 $	10,663.00 $	10,663.00 $	0.00 $	100.00
SW.2140.000.009 Metered Water Sales, District 9	392.36	392.36	2,300.00	(1,907.64)	17.06
SW.2140.001.009 Metered Water Sales, Out of Dist, District 9	0.00	0.00	1,000.00	(1,000.00)	0.00
SW.2148.000.009 Interest & Penalties on Water Rents, District 9	0.00	0.00	50.00	(50.00)	0.00
SW.2401.000.009 Interest And Earnings, District 9	0.03	0.06	0.00	0.06	0.00
SW.2770.000.009 Unclassified (Maint.), District 9	45.00	45.00	0.00	45.00	0.00
SW.5999.000.009 Appropriated Fund Balance	0.00	0.00	1,108.00	(1,108.00)	0.00
Total Revenues	437.39	11,100.42	15,121.00	(4,020.58)	73.41
Expenses					
SW.8310.100.009 Water Administration, Pers Serv, District 9	12.66	31.65	171.00	139.35	18.51
SW.8310.400.009 Water Administration, Contr Expend, District 9	0.00	6.99	100.00	93.01	6.99
SW.8320.400.009 Source Supply Pwr & Pump, Contr Expend, District 9	691.25	691.25	3,500.00	2,808.75	19.75
SW.8330.400.009 Water Purification, Contr Expend, District 9	0.00	0.00	150.00	150.00	0.00
SW.8340.100.009 Water Trans & Distrib, Pers Serv , District 9	0.00	0.00	200.00	200.00	0.00
SW.8340.103.009 Water Trans & Distrib, Pers Serv, Clerk, District 9	86.96	217.40	1,174.00	956.60	18.52
SW.8340.201.009 Water & Trans Distrib, Equip & Cap Outlay, Water Tower	0.00	0.00	300.00	300.00	0.00
SW.8340.400.009 Water Trans & Distrib, Contr , District 9	0.00	0.00	500.00	500.00	0.00
SW.9010.800.009 State Retirement System, District 9	0.00	208.20	208.00	(0.20)	100.10
SW.9030.800.009 Social Security, Empl Bnfts, District 9	7.62	19.05	103.00	83.95	18.50
SW.9710.600.009 Debt Principal, Serial Bonds, District 9	0.00	0.00	4,000.00	4,000.00	0.00
SW.9710.700.009 Debt Interest, Serial Bonds, District 9	0.00	0.00	4,275.00	4,275.00	0.00
SW.9950.900.009 Transfers, Capital Projects Fund, District 9	0.00	0.00	440.00	440.00	0.00
Total Expenses	798.49	1,174.54	15,121.00	13,946.46	7.77
Excess Revenue Over (Under) Expenditures	$ 361.10 $	(9,925.88)$	0.00 $	17,967.04 $	0.00

Town of Albion - 2020-03-09 - Abstract of Claims

#	Claimant	AA	BB	DA	DB	Water	Sewer	Amount	Date	Ck#
83	Time Warner	1620.4						$1,045.92	2/14/2020	2918
84	Village of Albion					8320.4		$144.16	2/14/2020	2919
85	Pitney Bowes Inc	1620.4						$190.36	2/14/2020	2917
86	Univera Healthcare	9060.8		9060.8	9060.8			$563.16	2/18/2020	2920
87	MVP Healthcare	9060.8		9060.8	9060.8			$6,892.06	2/18/2020	2921
88	Purchase Power	1670.4						$1,005.00	3/3/2020	2922
89	NYSEG	1620.4						$924.25	Auto Payment	
90	Jesus John Barberia	1110.4C						$200.00	3/12/2020	2930
91	Joan Weet	1110.4B						$330.00	3/12/2020	2959
92	James Bell		1420.4					$2,083.33	3/12/2020	2931
93	Toshiba Business	1620.4						$93.67	3/12/2020	2953
94	EFPR Solutions	1315.4						$1,811.67	3/12/2020	2936
95	Orleans EDA		6989.4					$500.00	3/12/2020	2943
96	Quill	3510.4						$305.85	3/12/2020	2946
97	FedEx	1010.4						$38.59	3/12/2020	2937
98	Edward Weslowski	1450.4						$35.40	3/12/2020	2960
99	Sandra Walter	1450.4						$35.40	3/12/2020	2958
100	Save Time Cleaning	1620.4						$798.00	3/12/2020	2949
101	CSEA	9060.8		9060.8	9060.8			$140.98	3/12/2020	2925
102	Daniel Strong		8010.4					$153.70	3/12/2020	2950
103	COP Security	1110.4						$3,536.00	3/12/2020	2934
104	Forbes Court Reporting	1110.4B						$220.00	3/12/2020	2938
105	Blue360Media	1110.4						$59.75	3/12/2020	2933
106	Advance Auto Parts			5130.4				$45.84	3/12/2020	2926
107	Albion Ace Hardware			5130.4		8340.4		$475.57	3/12/2020	2927
108	American Rock Salt			5142.4, 5148.4				$25,913.18	3/12/2020	2928
109	Lake Country Media	8810.4		5130.4				$330.24	3/12/2020	2940
110	Northern Supply	3310.4			5110.4			$835.00	3/12/2020	2942
111	Orleans Ford			5130.4				$364.00	3/12/2020	2945
								$49,071.08		

Town of Albion - 2020-03-09 - Abstract of Claims Continued										
112	Reynolds Overhead Door	1620.4						$129.00	3/12/2020	2947
113	Running Supply			5130.4				$63.30	3/12/2020	2948
114	Suburban Electric	1620.4				8340.4		$1,207.60	3/12/2020	2951
115	USA Bluebook					8340.4		$236.92	3/12/2020	2954
116	Valley Fab			5130.4				$264.00	3/12/2020	2955
117	Viking Chives			5130.4				$88.96	3/12/2020	2956
118	George & Swede			5130.4				$180.08	3/12/2020	2939
119	Village of Albion					8340.4		$170.00	3/12/2020	2957
120	Bentley Bros			5130.4				$215.19	3/12/2020	2932
121	Cook Brothers			5130.4				$36.00	3/12/2020	2935
122	Arnolds Auto			5130.4				$208.76	3/12/2020	2929
123	Marchese Computers	1650.4						$709.50	3/12/2020	2941
124	Time Warner Cable	1620.4						$527.96	3/12/2020	2952
125	Orleans Ctny Highway			5142.4, 5148.4				$2,359.72	3/12/2020	2944
126	National Grid	1620.4, 5182.4				8320.4	8130.4	$1,110.56	Auto Payment	
127	Terry Wilbert	1010.4						$370.52		2961
								$56,949.15		