

May 9, 2016  
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 April 11<sup>th</sup> meeting.
9. Resolution to approve the vouchers
10. Motion to approve payment of the Health care bills in the amount of \$7,122.54
11. Metro 10 Race – Thom Jennings
12. Town of Barre Inter municipal agreement for water
13. Village of Albion Inter municipal agreement for water
14. Town of Gaines Inter municipal agreement for water
15. Resolution to approve water fund audit by the Bonadio Group
16. Draft Inter – Municipal Cooperation Policy
17. CSEA Memorandum of Agreement
18. Retirement Resolution
19. Chris Nelson price break on water
20. Executive Session

9-May-16

Town of Albion regular Board meeting

Please sign in:

- |                              |           |
|------------------------------|-----------|
| 1. <u>Thom Jennings</u>      | 28. _____ |
| 2. <u>Zack BULLESS</u>       | 29. _____ |
| 3. <u>Evan BANGY</u>         | 30. _____ |
| 4. <u>KASSIDY HASTINGS</u>   | 31. _____ |
| 5. <u>Mariah Elsenheimer</u> | 32. _____ |
| 6. _____                     | 33. _____ |
| 7. _____                     | 34. _____ |
| 8. _____                     | 35. _____ |
| 9. _____                     | 36. _____ |
| 10. _____                    | 37. _____ |
| 11. _____                    | 38. _____ |
| 12. _____                    | 39. _____ |
| 13. _____                    | 40. _____ |
| 14. _____                    | 41. _____ |
| 15. _____                    | 42. _____ |
| 16. _____                    | 43. _____ |
| 17. _____                    | 44. _____ |
| 18. _____                    | 45. _____ |
| 19. _____                    | 46. _____ |
| 20. _____                    | 47. _____ |
| 21. _____                    | 48. _____ |
| 22. _____                    | 49. _____ |
| 23. _____                    | 50. _____ |
| 24. _____                    | 51. _____ |
| 25. _____                    | 52. _____ |
| 26. _____                    | 53. _____ |
| 27. _____                    | 54. _____ |

May 9, 2016

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

Meeting called to order at 7:00 pm.

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

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

Supervisor Matthew Passarell: I need a motion to approve the agenda.

Motion was made by Councilperson Richard Remley and was seconded by Councilperson Darlene Benton approving the agenda with executive session on ongoing litigation. Motion carried by the following vote:

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

Supervisor Matthew Passarell: I need a motion to approve the minutes.

Motion was made by Councilperson Jake Olles and was seconded by Councilperson Richard Remley approving the minutes of the April 11<sup>th</sup> meeting as published and submitted. Motion carried by the following vote:

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

Supervisor Matthew Passarell: I need a resolution for the vouchers.

**Resolution #49                      Payment of Claims**

Whereas, the following are against the Town:

General A & B #'s – 161 - 197	\$ 12,656.10
Highway DA & DB #'s – 85 - 96	\$ 9,064.78
Water Districts #'s – 23 - 30	\$ 35,888.90
Sewer District #'s – 7 - 9	\$ 2,911.38
For a grand total of	\$ 60,521.16

Motion was made by Councilperson Richard Remley and was seconded by Councilperson Darlene Benton authorizing the payment of the above listed claims. Resolution duly adopted by the following vote:

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

Supervisor Matthew Passarell: I need a motion to pay the health care bills.

Motion was made by Councilperson Jake Olles and was seconded by Councilperson Darlene Benton approving the payment of \$7,122.54 for the health care bills. Motion carried by the following vote:

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

Supervisor Matthew Passarell: Thom Jennings is here tonight to speak about the metro 10 race.

Thom Jennings spoke to the Board about the Metro 10 race and the rock the park series and asked for a donation for this. The Board budgeted \$500.00 for this and felt that it was sufficient. Mr. Jennings will submit a letter outlining the specific use of the funds before a voucher is prepared.

Supervisor Matthew Passarell: Next is the Barre water contract.

May 9, 2016

After discussion of this contract it was decided that Supervisor Passarell and Attorney Jim Bell will meet with Supervisor Chamberlain and Attorney Mark on May 25, 2016 at noon to discuss amending the contract.

Supervisor Matthew Passarell: I need resolution to approve the water fund audit.

**Resolution #50                      Water Fund Audit**

The audit 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 Richard Remley authorizing the acceptance of the water fund audit report as submitted by the Bonadio Group. Resolution duly adopted by the following vote:

Councilperson Darlene Benton, aye

Councilperson Richard Remley, aye

Supervisor Matthew Passarell, aye

Councilperson Jake Olles, aye

Supervisor Matthew Passarell: I need a resolution for the reporting resolution.

**Resolution #51                      Standard Work Day and Reporting Resolution for Retirement**

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

Motion was made by Councilperson Richard Remley and was seconded by Councilperson Jake Olles authorizing the acceptance of the resolution as submitted. Resolution duly adopted by the following vote:

Councilperson Darlene Benton, aye

Councilperson Richard Remley, aye

Supervisor Matthew Passarell, aye

Councilperson Jake Olles, aye

Supervisor Matthew Passarell: We will take a three minute break before executive session on ongoing litigation.

Account#	Account Description	Fee Description	Qty	Local Share	
A1255	Conservation	Conservation	3	6.36	
	Marr. Lic.	Marriage Licensing Fee	3	52.50	
	Misc. Fees	Cert. Copies - Death	19	190.00	
		Cert. Copies - Marriage	6	60.00	
		Sub-Total:		\$308.86	
A2544	Dog Licensing	Female, Spayed	22	198.00	
		Female, Unspayed	4	68.00	
		Male, Neutered	22	198.00	
		Male, Unneutered	10	170.00	
		Replacement Tags	1	3.00	
		Sub-Total:		\$637.00	
B1560	Building Permits	Building Permits	7	650.00	
		Sub-Total:		\$650.00	
Total Local Shares Remitted:				\$1,595.86	
Amount paid to: NYS Ag. & Markets for spay/neuter program				86.00	
Amount paid to: NYS Environmental Conservation				108.64	
Amount paid to: State Health Dept. For Marriage Licenses				67.50	
Total State, County & Local Revenues:		\$1,858.00	Total Non-Local Revenues:		\$262.14

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

ALBION TOWN COURT  
3665 CLARENDON ROAD  
ALBION, NY 14411

May 6, 2016

Matthew W. Passarell, Town Supervisor  
Town Board of Trustees  
Albion, New York 14411

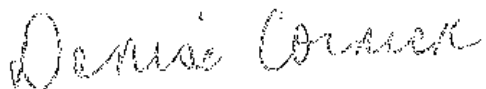
RE: MONTHLY REPORT FOR APRIL 2016

Dear Town Supervisor and Town Board Members:

The Monthly Report for Justice Moore consisted of Thirteen Pages. There were one hundred and eighty dispositions and one small claims and civil cases. The Fines totaled \$2525.00, the Civil Fees totaled \$300.00 and the Mandatory Surcharges totaled \$2075.00. \$4900.00 was forwarded electronically to the Justice Checking Account on May 7, 2016.

The Monthly Report for Justice Fuller consisted of Five Pages. There were sixty-two dispositions and two small claims and civil cases. The Fines totaled \$1550.00, the Civil Fees totaled \$35.00 and the Mandatory Surcharges totaled \$1533.00. \$3118.00 was forwarded electronically to the Justice Checking Account on May 6, 2016.

Very truly yours,



Denise Cornick  
Court Clerk



Monthly Report April 2016

Plow/Salt 9 times

Read meters and pits

Performed water shutoffs for non payment

Cleaned yards from plow damage

April 5, 6, 19 and 28 attended various County sponsored Safety training

April 27 attended DSNY training

April 18-19 Seth and Joe Grade D certification

Removed plow frames from all trucks

Cleaned and mowed cemeteries

Graded and hauled stone to Allens Bridge Road (dirt section)

Various stake outs

Replaced 30" cross pipe Allens Bridge Road

Opened Allens Bridge Road canal bridge

Began summer hours 4/18/16

Loader to Gaines to mix salt

Rolled Town lawn and ballfield

Burial in Union Cemetery

Installed Speed limit signs (G. Basin) and Stop Ahead (Allen Rd)

Picked up brush various locations

Communications with: Jim Panek- drainage Gaines Basin Rd

RPZ- Panek Farms

Soil and water- drainage Gaines Basin Rd

Chris Nelson/Dale Root- hydrant meter

## **TOWN OF ALBION**

**Code Enforcement Office**

3665 Clarendon Road

Albion, New York 14411

### **Code Enforcement Report for April 2016**

Permits issued (6)    Total Cost of Construction Reported \$69,630.00

Reconstruct agricultural building (1)

New 30 x 40 accessory structure (1)

Reconstruct existing porch/deck (1)

Alteration existing space residential structure (1)

New heating/cooling system (1)

Install commercial carbon monoxide detection system (1)

Construction inspections (15)

Certificate of compliance issued (3)

Special use permit inspection completed (1)

Inquiries from attorneys, realtors, appraisers, and potential property owners (6)

Complete US Census Bureau report

Meet with applicant for proposed business review zoning and planning application

Process zoning interpretation request (2)

Process Site Plan application (2)

Process Special use permit application (1)

Attend Town Board meeting

Attend Town Zoning Board of Appeals meeting

Issue appearance tickets for property maintenance violations (1)



Town of Albion  
3665 Clarendon Rd  
Albion, NY 14411  
585-589-7048 Extension 14  
TDD# 1-800-662-1220

*Matthew Passarell – Supervisor*

*F. Richard Remley – Councilperson*

*Darlene Benton – Councilperson*

*- Councilperson*

*Jake Olles – Councilperson*

May 9, 2016

Bonadio & Co., LLP  
171 Sully's Trail  
Pittsford, NY 14534

This representation letter is provided in connection with your audit of the financial statements of the Water Fund of the Town of Albion, New York (the Water Fund), which comprise the respective financial position of the Water Fund as of December 31, 2015, and the respective changes in financial position, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We understand that the financial statements present only the Water Fund and do not purport to, and do not present fairly the financial position of the Town of Albion, New York (the Town) as of December 31, 2015, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 18, 2015, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

- 6) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 7) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

#### **Information Provided**

- 8) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Water Fund from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Water Fund or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 9) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 10) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 11) We have no knowledge of any fraud or suspected fraud that affects the Water Fund and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 12) We have no knowledge of any allegations of fraud or suspected fraud affecting the Water Fund's financial statements communicated by employees, former employees, regulators, or others.
- 13) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 14) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 15) We have disclosed to you the identity of the Water Fund's related parties and all the related party relationships and transactions of which we are aware.

#### **Government—specific**

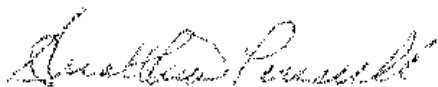
- 16) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 17) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- 18) The Water Fund has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 19) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 20) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 21) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 23) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 24) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 25) The Water Fund has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 26) The Water Fund has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 27) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 28) Components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 29) Provisions for uncollectible receivables have been properly identified and recorded.
- 30) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 31) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 32) We understand that as an issuer of municipal securities we are required to make our financial statement widely available to the public. This can be accomplished through posting on my website or dissemination to all known users. In the event that we have outstanding debt, we understand that posting these complete statement to

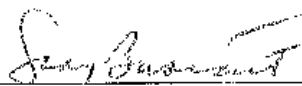
Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system is a necessary element of making this widely available and should be accomplished as soon as practical upon receipt of the issued financial statements.

Very truly yours,

TOWN OF ALBION, NEW YORK

A handwritten signature in cursive script, appearing to read "Matthew Passarell", written over a horizontal line.

Matthew Passarell  
Town Supervisor

A handwritten signature in cursive script, appearing to read "Sarah Basinait", written over a horizontal line.

Sarah Basinait  
Town Clerk

**TOWN OF ALBION, NEW YORK  
WATER FUND**

Financial Statements as of  
December 31, 2015  
Together with  
Independent Auditor's Report

TOWN OF ALBION, NEW YORK  
WATER FUND

TABLE OF CONTENTS  
DECEMBER 31, 2015

---

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT .....	1 - 2
BASIC FINANCIAL STATEMENTS:	
Water Fund -	
Balance Sheet .....	3
Statement of Revenues, Expenditures, and Change in Fund Balance .....	4
Notes to Basic Financial Statements .....	5 - 12
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS .....	13 - 14

## INDEPENDENT AUDITOR'S REPORT

May 9, 2016

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Water Fund of the Town of Albion, New York (the Water Fund), as of and for the year ended December 31, 2015, and the related notes to the financial statements, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Water Fund, as of December 31, 2015, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(Continued)

**INDEPENDENT AUDITOR'S REPORT**  
(Continued)

***Emphasis of Matter***

As discussed in Note 1, the financial statements present only the Water Fund and do not purport to, and do not present fairly the financial position of the Town of Albion, New York (the Town) as of December 31, 2015, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2016, on our consideration of the Water Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Water Fund's internal control over financial reporting and compliance.

*Bonadio & Co., LLP*



**TOWN OF ALBION, NEW YORK  
WATER FUND**

**BALANCE SHEET  
DECEMBER 31, 2015**

---

**ASSETS**

Cash and cash equivalents	\$ 745,443
Accounts receivable	<u>59,620</u>
Total assets	<u>\$ 805,063</u>

**LIABILITIES AND FUND BALANCES**

**LIABILITIES:**

Accounts payable	\$ 39,229
Customer deposits	8,691
Due to other funds	123,143
Due to New York State employees' retirement system	<u>3,790</u>
Total liabilities	<u>174,853</u>

**FUND BALANCE:**

Restricted	798
Assigned -	
Appropriated for next year's budget	17,887
Other spendable amounts	<u>611,525</u>
Total fund balance	<u>630,210</u>
Total liabilities and fund balance	<u>\$ 805,063</u>

The accompanying notes are an integral part of these statements.

**TOWN OF ALBION, NEW YORK  
WATER FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2015**

---

**REVENUES:**

Real property taxes and tax items	\$ 238,648
Departmental income	253,683
Use of money and property	10
Miscellaneous	<u>7,462</u>
Total revenues	<u>499,803</u>

**EXPENDITURES:**

General governmental support	9,580
Home and community services	238,853
Employee benefits	7,408
Debt service -	
Principal	101,950
Interest	<u>110,100</u>
Total expenditures	<u>467,891</u>

CHANGE IN FUND BALANCE	31,912
------------------------	--------

FUND BALANCE - beginning of year	<u>598,298</u>
----------------------------------	----------------

FUND BALANCE - end of year	<u>\$ 630,210</u>
----------------------------	-------------------

# **TOWN OF ALBION, NEW YORK WATER FUND**

## **NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015**

---

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. Financial Reporting Entity**

The financial statements of Town of Albion, New York's (the Town's) Water Fund (the Water Fund) are prepared in conformity with accounting principles generally accepted in the United States. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Town's significant accounting policies are described below.

The accompanying financial statements were prepared to present the financial position and change in financial position of the Town's Water Fund only and are not intended to be, and are not, a complete presentation of the Town's assets, liabilities, fund balance, revenues, and expenditures in conformity with accounting principles generally accepted in the United States.

#### **B. Fund Accounting**

The Town uses fund accounting to report on the financial position and the results of operations related to the Water Fund. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts that constitute its assets, liabilities, fund equity, revenues and expenditures.

The Town records its transactions for the Water Fund in the governmental fund type.

Governmental funds are those through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus of the governmental funds is based upon determination of financial position and changes in financial position. The Water Fund is used to account for revenues and expenditures for water source and supply.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **C. Basis of Accounting/Measurement Focus**

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after the end of the year.

Expenditures are recorded when incurred except:

- Expenditures for prepaid expenses and inventory-type items are recognized at the time of the disbursement.
- Principal and interest on indebtedness are not recognized as an expenditure until due and paid.

### **D. Property Taxes**

Real property taxes are levied in late November and become a lien on January 1<sup>st</sup>. Taxes are collected during the period January 1<sup>st</sup> to April 30<sup>th</sup>.

Unpaid Town taxes are turned over to Orleans County (the County) for enforcement and collection. Any such taxes remaining unpaid at year end are re-levied as County taxes in the subsequent year.

### **E. Cash and Cash Equivalents**

The Water Fund's cash and cash equivalents consist of cash on hand, demand deposits, and certificates of deposit with original maturities of three months or less from the date of acquisition.

### **F. Accounts Receivable**

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. Generally accepted accounting principles require the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

### **G. Insurance**

The Water Fund is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, personal injury liability and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. Settled claims from these risks have not yet exceeded commercial insurance coverage for the past three fiscal years.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **H. Long-Term Debt**

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. Debt proceeds received are reported as other financing sources and payment of principal, interest and other long term benefits are reported as expenditures when the related cash is received/expensed.

### **I. Fund Balance**

Generally accepted accounting principles provide more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- **Nonspendable Fund Balances**

These are amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

- **Restricted Fund Balances**

These are amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

- **Committed Fund Balances**

These are amounts that can be used only for specific purposes determined by a formal action of the Town Board prior to year-end. The Town Board is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through resolutions approved by the Town Board.

- **Assigned Fund Balances**

These are amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purposes. It is at the discretion of the Town Board to make assignments as it sees fit.

- **Unassigned Fund Balances**

These are all other spendable amounts.

Absent an approved Town-wide policy, it is assumed that when an expenditure is incurred for which restricted, committed, assigned, or unassigned fund balances are available, the Town will consider amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town Board has provided otherwise in its commitment or assignment actions.

### **J. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates.

## **2. STEWARDSHIP**

### **A. Budgetary Data**

#### **1. Budget Policies** - The budget policies are as follows:

- a. No later than October 5<sup>th</sup>, the Town Supervisor submits a tentative budget to the Town Board for the fiscal year commencing the following January 1<sup>st</sup>. The tentative budget includes proposed expenditures and the proposed means of financing the Water Fund.
- b. After public hearings are conducted to obtain taxpayer comments, no later than the Thursday immediately following the general election, the Town Board adopts the budget. Appropriations established by the budget constitute a limitation on expenditures which may be incurred.
- c. All modifications of the budget must be approved by the Town Board and all appropriations lapse at fiscal year-end.

### **B. Budgetary Basis of Accounting**

Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year.

## **3. DEPOSITS**

The Water Fund currently follows an investment and deposit policy as directed by State statutes, the overall objective of which is to adequately safeguard the principal amount of funds invested or deposited; conformance with federal, state and other legal requirements; to obtain a reasonable rate of return (yield); and provide sufficient liquidity of invested funds in order to meet obligations as they become due. Oversight of investment activity is the responsibility of the Town Supervisor. At December 31, 2015, all of the Water Fund's deposits were invested in one financial institution.

### **Interest Rate Risk**

Interest rate risk is the risk that the fair value of investments will be affected by changing interest rates. The Town's investment policy, governed by the State statutes, does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

### **Credit Risk**

The Town's policy is to minimize the risk of loss due to failure of an issuer or other counterparty to an investment to fulfill its obligations. The Town's investment and deposit policy authorizes the reporting entity to purchase the following types of investments:

- Interest bearing demand accounts
- Special time deposit accounts in, or certificates of deposit issued by, a bank or trust company located and authorized to do business in the State of New York
- Obligations of the United States of America
- Obligations of New York State
- Obligations issued pursuant to local Finance Law by any municipality, school district or district corporation in the State of New York other than the Town, but only with monies in a reserve fund established pursuant to General Municipal Law

### 3. DEPOSITS (Continued)

#### Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Water Fund's deposits may not be returned to it. In accordance with the Town's investment and deposit policy, all deposits of the Town including interest bearing demand accounts and certificates of deposit, in excess of the amount insured under the FDIC, shall be secured by:

- A pledge of securities with an aggregate value equal to 100% of the aggregate amount of deposits.
- Pledge of a pro rata portion of eligible securities, having in the aggregate a market value at least equal to the aggregate amount of deposits.
- An eligible surety bond payable for an amount equal to 100% of the aggregate amount of deposits and accrued interest.
- An eligible letter of credit as security for the payment of 140% of the aggregate amount of deposits and accrued interest for a term not to exceed 90 days by a qualified bank.

The Water Fund's aggregate bank balances at December 31, 2015 were insured and collateralized as follows:

<u>Description</u>	<u>Town-wide Bank Balance**</u>	<u>Water Fund Carrying Amount</u>
Cash and cash equivalents	\$ <u>1,854,230</u>	\$ <u>745,443</u>
Category 1: Covered by FDIC insurance	\$ 350,438	
Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name**	<u>2,122,617</u>	
	\$ <u>2,473,055</u>	

\*\* The bank balance of cash and cash equivalents and the collateralized amount represents amounts for the entire Town's deposits in the financial institution, not just the Water Fund, as collateral is not provided on a fund-by-fund basis.

The Water Fund had restricted cash of \$8,691 at December 31, 2015 for customer deposits collected.

### 4. ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2015 consisted of the following:

Water rents	\$ 55,170
Water re-leivies	<u>4,450</u>
	\$ <u>59,620</u>

## 5. SHORT-TERM DEBT

Short-term debt provides financing for governmental activities. The Town issued a Bond Anticipation Note (BAN) in order to finance the construction of certain capital projects to improve water districts. The BAN is recorded in the Capital Projects Fund of the Town.

Under fund accounting, the debt is often recorded in the Capital Projects Fund, while the repayment of that debt is incurred in the benefitted fund. Interest expenditures amounted to \$1,215 for the BAN in the Water Fund for the year-ended December 31, 2015.

A summary of the Town's short-term debt activity is as follows for the year ended December 31, 2015:

<u>Description</u>	<u>Outstanding 12/31/14</u>	<u>Additions</u>	<u>Deletions</u>	<u>Outstanding 12/31/15</u>
Bond anticipation notes	<u>\$ 109,750</u>	<u>\$ 97,000</u>	<u>\$ (109,750)</u>	<u>\$ 97,000</u>

The following shows the maturity of the BAN:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Amount Outstanding 12/31/15</u>	<u>Final Maturity</u>
Capital projects	12/29/2015	1.64%	<u>\$ 97,000</u>	12/27/2016

## 6. LONG-TERM DEBT

### Serial Bonds

The Town borrows money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the Town, are recorded in the General Long-Term Debt Account Group, which is a fund reported outside of the Water Fund. The provision to be made in future budgets for capital indebtedness represents the amount, exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidations of the long-term liabilities.

Long-term debt activity for the year is summarized below:

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/15</u>	<u>Classified as</u>	
					<u>Current</u>	<u>Non-Current</u>
Serial bonds	<u>\$ 2,561,800</u>	<u>\$ -</u>	<u>\$ (89,200)</u>	<u>\$ 2,472,600</u>	<u>\$ 90,500</u>	<u>\$ 2,382,100</u>



## 6. LONG-TERM DEBT (Continued)

### Serial Bonds (Continued)

The following is a statement of bonds with corresponding maturity schedules:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Amount Outstanding 12/31/15</u>	<u>Final Maturity</u>
Serial Bonds:				
State water pollution control - #3	12/93	5.75%	\$ 315,000	12/2022
State water pollution control - #5	09/02	4.50%	878,200	9/2039
State water pollution control - #4	11/02	4.50%	56,200	3/2040
State water pollution control - #4	11/02	4.50%	264,900	3/2040
State water pollution control - #6	12/07	4.50%	276,000	6/2045
State water pollution control - #6	12/07	4.50%	48,000	6/2045
State water pollution control - #8	09/09	2.63%	319,300	8/2047
State water pollution control - #7	08/10	4.00%	127,000	3/2048
State water pollution control - #9	06/14	2.50%	<u>188,000</u>	11/2051
Total			<u>\$2,472,600</u>	

For the year ended December 31, 2015, interest expense and cash paid for interest on long-term debt in the Water Fund was \$108,885.

The following table summarizes the Town's future debt service requirements as of December 31, 2015:

	<u>Serial Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2016	\$ 90,500	\$ 95,484
2017	93,000	92,310
2018	94,500	89,059
2019	97,200	85,742
2020	98,900	82,310
2021 - 2025	395,100	360,750
2026 - 2030	375,900	288,101
2031 - 2035	461,400	202,715
2036 - 2040	460,000	99,320
2041 - 2045	214,100	35,601
2046 - 2050	84,000	5,575
2051	<u>8,000</u>	<u>100</u>
Total	<u>\$ 2,472,600</u>	<u>\$ 1,437,067</u>

## **7. COMMITMENTS**

The Town and the Village of Albion, New York (the Village) have entered into an agreement in which the Town purchases water exclusively from the Village. As part of this agreement, the Town will maintain the water distribution systems at its own cost and the Village must approve certain extensions or expansions to the water systems. The Town must pay to the Village \$2.86 per 1,000 gallons of water purchased and the Village agrees to credit the Town \$0.50 per 1,000 gallons for the first 1,500,000 gallons of water used for flushing, not to exceed \$750.00 per year. This inter-municipal agreement expired on May 31, 2016.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

May 9, 2016

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Water Fund of the Town of Albion, New York (the Water Fund) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the financial statements of the Water Fund and have issued our report thereon dated May 9, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Water Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Water Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Water Fund's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

171 Sully's Trail, Suite 201  
Pittsford, New York 14534  
p (585) 381-1000  
f (585) 381-3131

[www.bonadio.com](http://www.bonadio.com)

(Continued)

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

(Continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Water Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bonadio & Co., LLP*

May 9, 2016

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

We have audited the financial statements of the Water Fund of the Town of Albion, New York (the Water Fund) for the year ended December 31, 2015. The financial statements present only the Water Fund and do not purport to, and do not present fairly the financial position of the Town as of December 31, 2015, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 18, 2015. Professional standards also require that we communicate to you the following information related to our audit.

#### **SIGNIFICANT AUDIT FINDINGS**

##### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Water Fund are described in Note 1 to the financial statements.

***No new accounting policies were adopted and the application of existing policies was not changed during 2015. We noted no transactions entered into by the Water Fund during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.***

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

***There were no particularly sensitive estimates contained in the financial statements.***

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

***There were no particularly sensitive disclosures contained in the financial statements. The financial statement disclosures are neutral, consistent, and clear.***

##### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

## **SIGNIFICANT AUDIT FINDINGS (Continued)**

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

*The misstatements identified by our audit, and corrected by management, are shown on Exhibit A.*

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

*We are pleased to report that no such disagreements arose during the course of our audit.*

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated May 9, 2016.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Water Fund's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

*To our knowledge, there were no such consultations with other accountants.*

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Water Fund's auditors.

*However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.*

\*\*\*\*\*

### **Restriction on Use**

This information is intended solely for the use of the Town Board and management of the Water Fund and is not intended to be, and should not be, used by anyone other than these specified parties.

*Bonadio & Co., LLP*

**TOWN OF ALBION, NEW YORK  
WATER FUND****FOR THE YEAR ENDED DECEMBER 31, 2015  
SUMMARY OF AUDIT ADJUSTMENTS**

---

Change in fund balance - unaudited	\$ 37,038
Current year audit adjustment:	
To rollforward fund balance, to correct entry posted by Baldwin Business Services.	<u>(5,126)</u>
Total adjustments	<u>(5,126)</u>
Change in fund balance - audited	<u>\$ 31,912</u>

**Town of Albion**  
**General Fund Townwide - Revenue & Expense Report**  
**April 2016**

	\$ Over/Under				
	Month to Date	Year to Date	Budget	% of Budget	Annual Budget
<b>Income</b>					
<b>A- GENERAL FUND TW REVENUES</b>					
A1001 Property Taxes	0.00	396,805.00	0.00	100.0%	396,805.00
A1081 Payment in Lieu of Taxes	0.00	6,806.22	-16,073.78	29.75%	22,880.00
A1090 Int. & Pen. Real Prop. Ta	0.00	0.00	-7,500.00	0.0%	7,500.00
A1170 Franchise Fees	0.00	9,745.78	-154.22	98.44%	9,900.00
A1255 Clerk Fees	582.76	2,193.49	-1,306.51	62.67%	3,500.00
A2190 Sale Of Lots	0.00	920.00	920.00	100.0%	0.00
A2192 Cemetery Services	325.00	325.00	325.00	100.0%	0.00
A2376 Refuse & Garbage	0.00	0.00	-1,900.00	0.0%	1,900.00
<b>A2401 - Interest &amp; Earnings</b>					
A2401 Interest - Trust & Agency	1.03	1.03	1.03	100.0%	0.00
A2401 - Interest & Earnings - Other	2.52	6.84	6.84	100.0%	0.00
<b>Total A2401 - Interest &amp; Earnings</b>	<b>3.55</b>	<b>7.87</b>	<b>7.87</b>	<b>100.0%</b>	<b>0.00</b>
A2544 Dog Licenses	543.00	1,886.00	-3,114.00	37.72%	5,000.00
A2610 Fines & Forfeitures	2,155.00	14,420.00	-20,580.00	41.2%	35,000.00
A2610A Traffic Diversion Program	0.00	9,466.66	-10,533.34	47.33%	20,000.00
A2701 Refund Prior Yr Expense	0.00	84.20	84.20	100.0%	0.00
A3001 Per Capita Aide	0.00	0.00	-45,000.00	0.0%	45,000.00
A3005 Mortgage Tax	0.00	0.00	-30,000.00	0.0%	30,000.00
AUB Unexpended Balance	0.00	0.00	-33,463.00	0.0%	33,463.00
<b>Total A- GENERAL FUND TW REVENUES</b>	<b>3,609.31</b>	<b>442,660.22</b>	<b>-168,287.78</b>	<b>72.46%</b>	<b>610,948.00</b>
<b>Expense</b>					
<b>A- GENERAL FUND TW EXPENSES</b>					
A1010.1 Town Board Services	1,234.68	4,321.38	-10,494.62	29.17%	14,816.00
A1010.4 Town Board Contr.	4.00	552.90	-547.10	50.26%	1,100.00
A1110.1 Justice Services G.M	1,428.83	5,715.32	-11,430.68	33.33%	17,146.00
A1110.1 Justice Services J.F.	1,428.83	5,715.32	-11,430.68	33.33%	17,146.00
A1110.11 Justice Clerk D.C.	3,380.84	14,368.30	-29,568.70	32.7%	43,937.00
A1110.1B Justice Stereographer	800.00	2,425.00	-8,075.00	23.1%	10,500.00
A1110.13 Justice Clerk Services	1,408.00	4,781.60	-8,988.40	34.73%	13,770.00
A1110.4 Justice Contractual	1,532.63	8,743.99	-16,256.01	34.98%	25,000.00
A1110.41 Justice Contractual -	0.00	600.00	-100.00	85.71%	700.00
A1110.43 Justice Interpreters	115.00	575.00	-2,175.00	20.91%	2,750.00
A1220.1 Supervisor Services	479.16	1,916.65	-3,833.35	33.33%	5,750.00
A1220.4 Supervisor Contractual	17.20	57.20	-242.80	19.07%	300.00
A1315.4 Comptroller Contr.	0.00	3,000.00	-6,000.00	33.33%	9,000.00
A1320.4 Ind. Auditing Contr.	0.00	0.00	-7,500.00	0.0%	7,500.00
A1330.4 Tax Collection Contr.	0.00	2,745.00	-755.00	78.43%	3,500.00
A1330.41 Tax Collector Contr -	0.00	500.00	0.00	100.0%	500.00
A1340.1 Budget Services	0.00	0.00	-1,000.00	0.0%	1,000.00
A1355.4 Assessor Contractual	0.00	0.00	-3,660.00	0.0%	3,660.00
A1410.1 Town Clerk Services	2,794.60	11,877.05	-24,452.95	32.69%	36,330.00
A1410.11 Town Clerk Deputy	1,034.60	4,882.76	-8,642.24	36.1%	13,525.00
A1410.4 Town Clerk Contractual	31.88	940.37	-1,059.63	47.02%	2,000.00
A1410.41 Town Clerk Contr - Aud	0.00	400.00	-100.00	80.0%	500.00
A1430.1 Assessment Review Board	0.00	0.00	-1,075.00	0.0%	1,075.00



**Town of Albion**  
**General Fund Townwide - Revenue & Expense Report**  
**April 2016**

	\$ Over/Under				
	Month to Date	Year to Date	Budget	% of Budget	Annual Budget
A1450.1 Election Services	0.00	125.00	-5,475.00	2.23%	5,600.00
A1450.4 Election Contractual	150.00	150.00	-5,450.00	2.68%	5,600.00
A1460.4 Rec.Mgmt Contr	0.00	0.00	-120.00	0.0%	120.00
A1620.4 Buildings Contractual	4,137.75	12,350.35	-42,649.65	22.46%	55,000.00
A1650.4 Communications-Website	0.00	556.00	156.00	139.0%	400.00
A1670.4 Central Printing	44.33	136.42	136.42	100.0%	0.00
A1680.4 Payroll Processing	241.00	2,247.25	-1,252.75	64.21%	3,500.00
A1680.4A Central Assessment Ser	11,702.61	11,702.61	-35,117.39	25.0%	46,820.00
A1910.4 Unallocated Insurance	0.00	67,794.76	-2,205.24	96.85%	70,000.00
A1920.4 Dues	0.00	900.00	0.00	100.0%	900.00
A1950.4 Taxes and Assessment on	0.00	1,350.89	-649.11	67.55%	2,000.00
A1990.4 Contingency	0.00	0.00	-1,000.00	0.0%	1,000.00
A3120.1 Police Personal Service	0.00	0.00	-100.00	0.0%	100.00
A3310.4 Traffic Control Contr.	0.00	121.50	-1,878.50	6.08%	2,000.00
A3510.4 Dog Control Contr.	70.34	110.61	-889.39	11.06%	1,000.00
A3510.42 Dog Control Contr. - C	0.00	0.00	-5,000.00	0.0%	5,000.00
A4025.4 Drug Testing	0.00	0.00	-600.00	0.0%	600.00
A5010.1 HighwaySupt Services	4,216.52	17,920.21	-36,894.79	32.69%	54,815.00
A5010.11 HwyDeputySupt Svc	0.00	0.00	-750.00	0.0%	750.00
A5010.2 HighwaySupt Equipment	0.00	0.00	-10,000.00	0.0%	10,000.00
A5010.4 HighwaySupt Contr.	160.00	1,351.95	651.95	193.14%	700.00
A5182.4 Street Light Contractua	474.53	1,554.50	-5,345.50	22.53%	6,900.00
A7510.1 Historian Services	0.00	0.00	-450.00	0.0%	450.00
A7510.4 Historian Contractual	0.00	0.00	-50.00	0.0%	50.00
A8510.4 CommunityBeautificatio	0.00	0.00	-950.00	0.0%	950.00
A8810.1 CemeteryServices	0.00	0.00	-3,500.00	0.0%	3,500.00
A8810.4 CemeteryContractual	0.00	0.00	-100.00	0.0%	100.00
A9010.8 State Retirement	0.00	30,138.00	0.00	100.0%	30,138.00
A9030.8 Social Security	1,314.78	5,400.32	-9,599.68	36.0%	15,000.00
A9050.8 Unemployment Insurance	196.38	2,224.58	924.58	171.12%	1,300.00
A9055.8 DisabilityInsurance	22.50	22.50	-127.50	15.0%	150.00
A9060.8 Hospital Medical Ins.	0.00	24,032.24	-30,967.76	43.7%	55,000.00
<b>Total A - GENERAL FUND TW EXPENSES</b>	<b>38,420.99</b>	<b>254,307.53</b>	<b>-356,640.47</b>	<b>41.63%</b>	<b>610,948.00</b>
<b>Total Expense</b>	<b>38,420.99</b>	<b>254,307.53</b>	<b>-356,640.47</b>	<b>41.63%</b>	<b>610,948.00</b>
	<b>-38,420.99</b>	<b>-254,307.53</b>	<b>356,640.47</b>	<b>41.63%</b>	<b>-610,948.00</b>

## Town of Albion

## General Fund Outside Village - Revenue &amp; Expense Report

April 2016

	Month to Date	Year to Date	\$ Over/Under Budget	% of Budget	Annual Budget
<b>Income</b>					
<b>B - TOW N O/S VILLAGE REVENUES</b>					
B1120 Sales Tax	0.00	0.00	-112,000.00	0.0%	112,000.00
B1560 Safety Inspections	145.00	1,542.50	-2,357.50	39.55%	3,900.00
B2390 Share of Joint Activity	0.00	9,393.48	9,393.48	100.0%	0.00
<b>Total B - TOW N O/S VILLAGE REVENUES</b>	<b>145.00</b>	<b>10,935.98</b>	<b>-104,964.02</b>	<b>9.44%</b>	<b>115,900.00</b>
<b>Expense</b>					
<b>B - TOW N O/S VILLAGE EXPENSES</b>					
B1420.1 Attorney Services	0.00	2,083.33	2,083.33	100.0%	0.00
B1420.4 Attorney Contractual	2,083.33	15,225.48	-9,774.52	60.9%	25,000.00
B1989.4 Other Gen Govt Supp (mo	0.00	0.00	-500.00	0.0%	500.00
B4020.1 Registrar Vital Stat Sv	0.00	0.00	-3,060.00	0.0%	3,060.00
B4020.4 Registrar Vital Stat Co	0.00	0.00	-400.00	0.0%	400.00
B6510.4 Veterans Contractual	0.00	0.00	-1,000.00	0.0%	1,000.00
B6989.4A EDA	0.00	500.00	0.00	100.0%	500.00
B7310.4 Youth Contractual	0.00	0.00	-8,500.00	0.0%	8,500.00
B7550.4 Celebrations Contractua	0.00	0.00	-3,500.00	0.0%	3,500.00
B8010.1 Zoning Enf Off Svc.	3,546.48	15,072.07	-31,007.93	32.71%	46,080.00
B8010.11 Zoning Enf Off Clerk	0.00	0.00	-1,350.00	0.0%	1,350.00
B8010.4 Zoning Contractual	319.02	1,131.10	-1,968.90	36.49%	3,100.00
B8020.1 Planning Services	0.00	0.00	-3,500.00	0.0%	3,500.00
B8020.11 Planning Board Sec.	0.00	0.00	-500.00	0.0%	500.00
B8020.4 Planning Contractual	0.00	6.40	-193.60	3.2%	200.00
B9010.8 State Retirement	0.00	9,487.00	0.00	100.0%	9,487.00
B9030.8 Social Security	265.48	1,287.63	-2,362.37	35.28%	3,650.00
B9050.8 Unemployment Ins.	0.00	395.29	-4.71	98.82%	400.00
<b>Total B - TOW N O/S VILLAGE EXPENSES</b>	<b>6,214.31</b>	<b>45,188.30</b>	<b>-65,538.70</b>	<b>40.81%</b>	<b>110,727.00</b>

**Town of Albion**  
**Highway Fund Townwide - Revenue & Expense Report**  
**April 2016**

	\$ Over/Under				
	Month to Date	Year to Date	Budget	% of Budget	Annual Budget
<b>Income</b>					
<b>DA - HIGHW AY TOW NW IDE REVENUES</b>					
DA1001 Property Taxes	0.00	180,379.00	0.00	100.0%	180,379.00
DA2300 Roadside Mowing	0.00	0.00	-9,800.00	0.0%	9,800.00
DA2302 Servcies Other Gov't	0.00	0.00	-95,900.00	0.0%	95,900.00
DA2401 Interest & Earnings	2.81	4.91	4.91	100.0%	0.00
DA2701 Refund of Prior Yr Exp.	741.55	1,626.44	1,626.44	100.0%	0.00
DAUB - Unexpended Balance	0.00	0.00	-22,054.00	0.0%	22,054.00
<b>Total DA - HIGHW AY TOW NW IDE REVENUE:</b>	<b>744.36</b>	<b>182,010.35</b>	<b>-126,122.65</b>	<b>59.07%</b>	<b>308,133.00</b>
<b>Expense</b>					
<b>DA - HW Y TOW NW IDE EXPENSES</b>					
DA5130.1 Machinery Services	0.00	0.00	-63,000.00	0.0%	63,000.00
DA5130.4 Machinery Contractual	1,886.75	6,856.36	-33,143.64	17.14%	40,000.00
DA5140.1 Misc Brush & W eeds Svc	0.00	0.00	-6,000.00	0.0%	6,000.00
DA5140.4 Misc Brush & W eeds Con	0.00	514.50	14.50	102.9%	500.00
DA5142.1 Snow Removal Town Svc.	5,341.22	22,329.82	-12,670.18	63.8%	35,000.00
DA5142.4 Snow Removal Town Cont	-4,362.04	21,103.88	-22,896.12	47.96%	44,000.00
DA5148.1 Snow Rem Other Govt PS	5,341.20	24,977.47	-7,022.53	78.06%	32,000.00
DA5148.4 Snow Rem Other Govt Co	4,148.67	26,968.93	-19,031.07	58.63%	46,000.00
DA9010.8 State Retirement	0.00	14,783.00	0.00	100.0%	14,783.00
DA9030.8 Social Security	806.23	3,371.37	-6,028.63	35.87%	9,400.00
DA9050.8 Unemployment Insurance	75.50	1,063.29	63.29	106.33%	1,000.00
DA9055.8 Disability Insurance	7.20	7.20	-92.80	7.2%	100.00
DA9060.8 Hospital Medical Ins.	1,075.70	5,732.06	-10,267.94	35.83%	16,000.00
DA9060.8A Medical Reimb	0.00	0.00	-350.00	0.0%	350.00
<b>Total DA - HW Y TOW NW IDE EXPENSES</b>	<b>14,320.43</b>	<b>127,707.88</b>	<b>-180,425.12</b>	<b>41.45%</b>	<b>308,133.00</b>

**Town of Albion**  
**Highway Fund Outside Village - Revenue & Expense Report**  
**April 2016**

	\$ Over/Under				
	Month to Date	Year to Date	Budget	% of Budget	Annual Budget
<b>Income</b>					
<b>DB - H'W AY O/S VILLAGE REVENUE</b>					
DB1001 Property Taxes	0.00	122,367.00	0.00	100.0%	122,367.00
DB2401 Interest & Earnings	0.00	0.00	-10.00	0.0%	10.00
DB3501 Chips	0.00	69,752.38	8,738.38	114.32%	61,014.00
DBUB - Unexpended Balance	0.00	0.00	-32,777.00	0.0%	32,777.00
<b>Total DB - H'W AY O/S VILLAGE REVENUE</b>	<b>0.00</b>	<b>192,119.38</b>	<b>-24,048.62</b>	<b>88.88%</b>	<b>216,168.00</b>
<b>Expense</b>					
<b>DB - HW Y O/S VILLAGE EXPENSES</b>					
DB5110.1 General Repair Service	0.00	2,670.00	-30,330.00	8.09%	33,000.00
DB5110.4 General Repairs Contr.	750.00	2,235.70	-74,184.30	2.93%	76,420.00
DB5110.4A Ditch Maintenance	0.00	0.00	-500.00	0.0%	500.00
DB5112.2 Capital Chips	0.00	0.00	-61,000.00	0.0%	61,000.00
DB9010.8 State Retirement	0.00	14,783.00	0.00	100.0%	14,783.00
DB9030.8 Social Security	0.00	200.72	-2,399.28	7.72%	2,600.00
DB9050.8 Unemployment Insurance	0.00	0.00	-1,000.00	0.0%	1,000.00
DB9055.8 Disability Insurance	7.20	7.20	-57.80	11.08%	65.00
DB9060.8 Hospital Medical Ins.	1,075.70	5,732.06	-19,267.94	22.93%	25,000.00
DB9089.8 Clothing Allowance - G	0.00	600.00	0.00	100.0%	600.00
DB9089.8 Clothing Allowance - M	0.00	400.00	-200.00	66.67%	600.00
DB9089.8 Clothing Allowance - S	0.00	600.00	0.00	100.0%	600.00
<b>Total DB - HW Y O/S VILLAGE EXPENSES</b>	<b>1,832.90</b>	<b>27,228.68</b>	<b>-188,939.32</b>	<b>12.6%</b>	<b>216,168.00</b>