

***TOWN OF SPAFFORD***

***SUPERVISORS MONTHLY REPORT***

ENDING 4/30/2016

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TOWN OF SPAFFORD

SUPERVISOR'S MONTHLY REPORT ENDING 4/30/2016

| ACCOUNT CODE | DESCRIPTION                |                         | ORIGINAL BUDGET | BUDGET ADJUSTMENTS | CURRENT BUDGET | EXPENDITURES TO DATE | UNENCUMBERED BALANCE | PERCENTAGE SPENT YTD |
|--------------|----------------------------|-------------------------|-----------------|--------------------|----------------|----------------------|----------------------|----------------------|
| GENERAL FUND | APPROPRIATIONS             |                         |                 |                    |                |                      |                      |                      |
| A1010.1      | Town Board                 | Personal Services       | 5,800.00        | 0.00               | 5,800.00       | 0.00                 | 5,800.00             | 0.00%                |
| A1110.1      | Justices                   | Personal Services       | 12,190.00       | 0.00               | 12,190.00      | 4,063.32             | 8,126.68             | 33.33%               |
| A1110.2      | Justices                   | Equipment               | 0.00            | 0.00               | 0.00           | 0.00                 | 0.00                 |                      |
| A1220.1      | Supervisor                 | Personal Services       | 10,150.00       | 0.00               | 10,150.00      | 3,383.32             | 6,766.68             | 33.33%               |
| A1220.2      | Supervisor                 | Equipment               | 175.00          | 0.00               | 175.00         | 0.00                 | 175.00               | 0.00%                |
| A1320.4      | Independent Accounting     | Contractual             | 12,200.00       | 0.00               | 12,200.00      | 3,050.00             | 9,150.00             | 25.00%               |
| A1330.1      | Tax Collection             | Personal Services       | 5,160.00        | 0.00               | 5,160.00       | 1,290.00             | 3,870.00             | 25.00%               |
| A1355.1      | Assessors                  | Personal Services       | 27,060.00       | 0.00               | 27,060.00      | 9,020.00             | 18,040.00            | 33.33%               |
| A1355.4      | Assessors                  | Contractual             | 1,800.00        | 0.00               | 1,800.00       | 0.00                 | 1,800.00             | 0.00%                |
| A1410.1      | Town Clerk                 | Personal Services       | 20,560.00       | 0.00               | 20,560.00      | 6,853.32             | 13,706.68            | 33.33%               |
| A1410.2      | Town Clerk                 | Equipment               | 800.00          | 0.00               | 800.00         | 0.00                 | 800.00               | 0.00%                |
| A1420.4      | Attorney (Contract)        | Contractual             | 12,000.00       | 0.00               | 12,000.00      | 0.00                 | 12,000.00            | 0.00%                |
| A1421.4      | Attorney (Litigation)      | Contractual             | 35,000.00       | 0.00               | 35,000.00      | 4,288.75             | 30,711.25            | 12.25%               |
| A1440.4      | Engineer                   | Contractual             | 5,000.00        | 0.00               | 5,000.00       | 0.00                 | 5,000.00             | 0.00%                |
| A1620.1      | Buildings                  | Personal Services       | 2,200.00        | 0.00               | 2,200.00       | 733.35               | 1,466.65             | 33.33%               |
| A1620.2      | Buildings                  | Equipment               | 10,000.00       | 0.00               | 10,000.00      | 135.43               | 9,864.57             | 1.35%                |
| A1620.4      | Buildings                  | Contractual             | 14,700.00       | 0.00               | 14,700.00      | 3,220.14             | 11,479.86            | 21.91%               |
| A1670.4      | Central Printing & Mailing | Contractual             | 13,650.00       | 0.00               | 13,650.00      | 4,765.47             | 8,884.53             | 34.91%               |
| A1680.4      | Central Data Process       | Contractual             | 7,300.00        | 0.00               | 7,300.00       | 465.00               | 6,835.00             | 6.37%                |
| A1910.4      | Unallocated Insurance      | Contractual             | 16,000.00       | 2,550.00           | 18,550.00      | 18,171.14            | 378.86               | 113.57%              |
| A1920.4      | Municipal Assoc. Dues      | Contractual             | 1,900.00        | 0.00               | 1,900.00       | 547.00               | 1,353.00             | 28.79%               |
| A1950.4      | Judgements and Claims      | Contractual             | 3,000.00        | 0.00               | 3,000.00       | 22.40                | 2,977.60             | 0.75%                |
| A1990.4      | Contingent                 | Contractual             | 40,000.00       | (3,700.00)         | 36,300.00      | 0.00                 | 36,300.00            | 0.00%                |
| A1991.4      | Education & Training       | Contractual             | 5,000.00        | 0.00               | 5,000.00       | 2,256.41             | 2,743.59             | 45.13%               |
| A3120.4      | Police and Constable       | Contractual             | 1,400.00        | 0.00               | 1,400.00       | 108.00               | 1,292.00             | 7.71%                |
| A3510.1      | Control of Dogs            | Personal Services       | 1,400.00        | 0.00               | 1,400.00       | 0.00                 | 1,400.00             | 0.00%                |
| A3510.4      | Control of Dogs            | Contractual             | 1,360.00        | 0.00               | 1,360.00       | 151.74               | 1,208.26             | 11.16%               |
| A3610.4      | Examining Boards           | Contractual             | 600.00          | 0.00               | 600.00         | 0.00                 | 600.00               | 0.00%                |
| A3620.1      | Safety Inspections         | Personal Services       | 27,000.00       | 0.00               | 27,000.00      | 9,000.00             | 18,000.00            | 33.33%               |
| A3620.4      | Safety Inspections         | Contractual             | 1,900.00        | 0.00               | 1,900.00       | 58.64                | 1,841.36             | 3.09%                |
| A4289.4      | Drug Testing               | Contractual             | 500.00          | 0.00               | 500.00         | 0.00                 | 500.00               | 0.00%                |
| A5010.1      | Supt. of Highways          | Personal Services       | 52,500.00       | 0.00               | 52,500.00      | 16,961.55            | 35,538.45            | 32.31%               |
| A5010.2      | Supt. of Highways          | Equipment               | 0.00            | 0.00               | 0.00           | 0.00                 | 0.00                 |                      |
| A5132.2      | Garage                     | Equipment               | 82,000.00       | 0.00               | 82,000.00      | 0.00                 | 82,000.00            | 0.00%                |
| A5132.4      | Garage                     | Contractual             | 19,900.00       | 0.00               | 19,900.00      | 3,442.57             | 16,457.43            | 17.30%               |
| A5182.4      | Street Lighting            | Contractual             | 3,200.00        | 0.00               | 3,200.00       | 825.07               | 2,374.93             | 25.78%               |
| A6989.4      | Economic Development       | Contractual             | 700.00          | 0.00               | 700.00         | 700.00               | 0.00                 | 100.00%              |
| A7110.2      | Parks                      | Equipment               | 5,000.00        | 0.00               | 5,000.00       | 0.00                 | 5,000.00             | 0.00%                |
| A7110.4      | Parks                      | Contractual             | 3,500.00        | 0.00               | 3,500.00       | 1,244.93             | 2,255.07             | 35.57%               |
| A7310.4      | Youth Program              | Contractual             | 1,000.00        | 0.00               | 1,000.00       | 0.00                 | 1,000.00             | 0.00%                |
| A7510.4      | Historian                  | Contractual             | 250.00          | 0.00               | 250.00         | 0.00                 | 250.00               | 0.00%                |
| A7520.4      | Historical Society         | Contractual             | 500.00          | 0.00               | 500.00         | 500.00               | 0.00                 | 100.00%              |
| A8010.1      | Zoning                     | Personal Services       | 950.00          | 0.00               | 950.00         | 89.95                | 860.05               | 9.47%                |
| A8010.4      | Zoning                     | Contractual             | 1,800.00        | 0.00               | 1,800.00       | 90.00                | 1,710.00             | 5.00%                |
| A8020.1      | Planning                   | Personal Services       | 515.00          | 0.00               | 515.00         | 217.86               | 297.14               | 42.30%               |
| A8020.4      | Planning                   | Contractual             | 5,500.00        | 0.00               | 5,500.00       | 0.00                 | 5,500.00             | 0.00%                |
| A8160.1      | Refuse & Garbage           | Personal Services       | 11,500.00       | 0.00               | 11,500.00      | 3,243.34             | 8,256.66             | 28.20%               |
| A8160.2      | Refuse & Garbage           | Equipment               | 0.00            | 0.00               | 0.00           | 0.00                 | 0.00                 |                      |
| A8160.4      | Refuse & Garbage           | Contractual             | 78,000.00       | 0.00               | 78,000.00      | 9,187.30             | 68,812.70            | 11.78%               |
| A8175.4      | Clearing Vacant Lots       | Contractual             | 0.00            | 0.00               | 0.00           | 0.00                 | 0.00                 |                      |
| A8810.1      | Cemeteries                 | Personal Services       | 6,000.00        | 0.00               | 6,000.00       | 0.00                 | 6,000.00             | 0.00%                |
| A8810.4      | Cemeteries                 | Contractual             | 8,500.00        | 0.00               | 8,500.00       | 0.00                 | 8,500.00             | 0.00%                |
| A9010.8      | Employee Benefits          | State Retirement        | 52,199.00       | 0.00               | 52,199.00      | 52,199.00            | 0.00                 | 100.00%              |
| A9030.8      | Employee Benefits          | Social Security         | 14,200.00       | 0.00               | 14,200.00      | 4,196.46             | 10,003.54            | 29.55%               |
| A9040.8      | Employee Benefits          | Workmens Compensation   | 22,000.00       | 0.00               | 22,000.00      | 13,692.57            | 8,307.43             | 62.24%               |
| A9050.8      | Employee Benefits          | Unemployment Insurance  | 2,200.00        | 0.00               | 2,200.00       | 995.74               | 1,204.26             | 45.26%               |
| A9055.8      | Employee Benefits          | Disability Insurance    | 200.00          | 0.00               | 200.00         | 0.00                 | 200.00               | 0.00%                |
| A9060.8      | Employee Benefits          | Hospital & Medical Ins. | 8,000.00        | 1,150.00           | 9,150.00       | 9,143.88             | 6.12                 | 114.30%              |
| TOTALS       |                            |                         | 675,919.00      | 0.00               | 675,919.00     | 188,313.65           | 487,605.35           | 27.86%               |

TOWN OF SPAFFORD  
SUPERVISOR'S MONTHLY REPORT ENDING

4/30/2016

| ACCOUNT CODE                 | DESCRIPTION                                         | ORIGINAL ESTIMATE | BUDGET ADJUSTMENTS | CURRENT ESTIMATE | REVENUE TO DATE | REVENUE BALANCE | PERCENTAGE RECEIVED YTD |
|------------------------------|-----------------------------------------------------|-------------------|--------------------|------------------|-----------------|-----------------|-------------------------|
| GENERAL FUND REVENUE ACCOUNT |                                                     |                   |                    |                  |                 |                 |                         |
| A1001                        | Real Property Taxes                                 | 419,802.00        |                    | 419,802.00       | 419,802.00      | 0.00            | 100.00%                 |
| A1090                        | Interest and Penalties on Real Property Taxes       | 5,000.00          |                    | 5,000.00         | 0.00            | 5,000.00        | 0.00%                   |
| A1170                        | Franchise Ordinance                                 | 9,400.00          |                    | 9,400.00         | 0.00            | 9,400.00        | 0.00%                   |
| A1255                        | Clerk Fees                                          | 600.00            |                    | 600.00           | 204.55          | 395.45          | 34.09%                  |
| A2555                        | Building Permits                                    | 9,000.00          |                    | 9,000.00         | 1,475.00        | 7,525.00        | 16.39%                  |
| A2110                        | Zoning Fees                                         | 2,000.00          |                    | 2,000.00         | 445.00          | 1,555.00        | 22.25%                  |
| A2115                        | Planing Fees                                        | 500.00            |                    | 500.00           | 1,000.00        | (500.00)        | 200.00%                 |
| A2130                        | Garbage Removal/Disp.                               | 14,000.00         |                    | 14,000.00        | 3,030.00        | 10,970.00       | 21.64%                  |
| A2192                        | Cemetery Services                                   | 2,000.00          |                    | 2,000.00         | 100.00          | 1,900.00        | 5.00%                   |
| A2401                        | Interest and Earnings                               | 75.00             |                    | 75.00            | 18.14           | 56.86           | 24.19%                  |
| A2410                        | Rental of Real Property                             | 0.00              |                    | 0.00             | 0.00            | 0.00            |                         |
| A2544                        | Dog Licenses                                        | 900.00            |                    | 900.00           | 201.75          | 698.25          | 22.42%                  |
| A2610                        | Fines and Forfeitures                               | 2,500.00          |                    | 2,500.00         | 1,815.00        | 685.00          | 72.60%                  |
| A2650                        | Sales of Scrap and Excess Materials                 | 0.00              |                    | 0.00             | 0.00            | 0.00            |                         |
| A2680                        | Insurance Recoveries                                | 0.00              |                    | 0.00             | 0.00            | 0.00            |                         |
| A2701                        | Refund of Prior Years Expenditures                  | 0.00              |                    | 0.00             | 20.00           | (20.00)         |                         |
| A2770                        | Miscellaneous                                       | 0.00              |                    | 0.00             | 0.00            | 0.00            |                         |
| A3001                        | Per Capita                                          | 6,189.00          |                    | 6,189.00         | 0.00            | 6,189.00        | 0.00%                   |
| A3005                        | Mortgage Tax                                        | 42,000.00         |                    | 42,000.00        | 0.00            | 42,000.00       | 0.00%                   |
| A3089                        | Justice Court Grant                                 | 0.00              |                    | 0.00             | 0.00            | 0.00            |                         |
| A3389                        | Cemetery Grant                                      | 0.00              |                    | 0.00             | 0.00            | 0.00            |                         |
| A3820                        | Youth Programs                                      | 0.00              |                    | 0.00             | 0.00            | 0.00            |                         |
| A3040                        | Real Property Tax Administration (STAR Program etc) | 0.00              |                    | 0.00             | 0.00            | 0.00            |                         |
| TOTALS                       |                                                     | 513,966.00        | 0.00               | 513,966.00       | 428,111.44      | 85,854.56       | 83.30%                  |

| ACCOUNT CODE                         | DESCRIPTION                                 | ORIGINAL BUDGET | BUDGET ADJUSTMENTS | CURRENT BUDGET | EXPENDITURES TO DATE | UNENCUMBERED BALANCE |
|--------------------------------------|---------------------------------------------|-----------------|--------------------|----------------|----------------------|----------------------|
| COMMUNITY DEVELOPMENT APPROPRIATIONS |                                             |                 |                    |                |                      |                      |
| CD7520.2                             | Historical Property (Grange Impr. Equipment | 25,000.00       | 0.00               | 25,000.00      | 14,165.00            | 10,835.00            |
| CD8661.2                             | Four Corners Improvement Contractual        | 0.00            | 0.00               | 0.00           | 0.00                 | 0.00                 |
| TOTALS                               |                                             | 25,000.00       | 0.00               | 25,000.00      | 14,165.00            | 10,835.00            |

| ACCOUNT CODE                          | DESCRIPTION                               | ORIGINAL ESTIMATE | BUDGET ADJUSTMENTS | CURRENT ESTIMATE | REVENUE TO DATE | REVENUE BALANCE |
|---------------------------------------|-------------------------------------------|-------------------|--------------------|------------------|-----------------|-----------------|
| COMMUNITY DEVELOPMENT REVENUE ACCOUNT |                                           |                   |                    |                  |                 |                 |
| CD2763                                | Grant From County Grange                  | 25,000.00         |                    | 25,000.00        | 0.00            | 25,000.00       |
| CD2764                                | Grant From County (4 Corners Improvement) | 0.00              |                    | 0.00             | 0.00            | 0.00            |
| TOTALS                                |                                           | 25,000.00         | 0.00               | 25,000.00        | 0.00            | 25,000.00       |

| ACCOUNT CODE | DESCRIPTION             | DEBIT        | CREDIT       | DEBIT + CREDIT (-) BALANCE | POSTING ERRORS | TOTAL CASH |
|--------------|-------------------------|--------------|--------------|----------------------------|----------------|------------|
| A200         | Cash                    | 1,122,544.00 | 1,121,357.60 | 1,186.40                   |                | 1,186.40   |
| A201         | Cash - Time Deposit     | 790,094.89   | 492,600.00   | 297,494.89                 |                | 297,494.89 |
| A210         | Petty Cash              | 200.00       | 0.00         | 200.00                     |                |            |
| A250         | Taxes Receivable        | 775,709.66   | 555,907.66   | 219,802.00                 |                | 298,681.29 |
| A380         | Accounts Receivable     | 0.00         | 0.00         | 0.00                       |                | =====      |
| A391         | Due From Other Funds    | 35,165.00    | 21,000.00    | 14,165.00                  |                |            |
| A510         | Estimated Revenues      | 513,966.00   | 0.00         | 513,966.00                 |                |            |
| A522         | Expenditures            | 188,313.65   | 0.00         | 188,313.65                 | 0.00           |            |
| A599         | Appropriated Fund Bal.  | 161,953.00   | 0.00         | 161,953.00                 |                |            |
| A600         | Accounts Payable        | 14,170.82    | 14,170.82    | 0.00                       |                |            |
| A631         | Due to Other Gov.       | 355,907.66   | 355,907.66   | 0.00                       |                |            |
| A690         | Overpayments & Clearing | 13,615.47    | 9,264.00     | 4,351.47                   |                |            |
| A909         | Fund Balance            | 0.00         | 297,401.97   | (297,401.97)               |                |            |
| A960         | Appropriations          | 3,700.00     | 679,619.00   | (675,919.00)               |                |            |
| A980         | Revenues                | 0.00         | 428,111.44   | (428,111.44)               | 0.00           |            |
| TOTALS       |                         | 3,975,340.15 | 3,975,340.15 | 0.00                       |                |            |

COMMUNITY DEVELOPMENT FUND  
 GRANGE LIFT GRANT  
 ACCOUNT

| ACCOUNT CODE | DESCRIPTION            | DEBIT      | CREDIT     | DEBIT + CREDIT (-) BALANCE |      |  |
|--------------|------------------------|------------|------------|----------------------------|------|--|
| CD200        | Cash                   | 35,165.00  | 35,165.00  | 0.00                       |      |  |
| CD201        | Cash in Time Deposits  | 0.00       | 0.00       | 0.00                       |      |  |
| CD380        | Accounts Recievable    | 21,000.00  | 21,000.00  | 0.00                       |      |  |
| CD510        | Estimated Revenues     | 25,000.00  | 0.00       | 25,000.00                  |      |  |
| CD522        | Expenditures           | 14,165.00  | 0.00       | 14,165.00                  | 0.00 |  |
| CD599        | Appropriated Fund Bal. | 0.00       | 0.00       | 0.00                       |      |  |
| CD630        | Due to Other Funds     | 21,000.00  | 35,165.00  | (14,165.00)                |      |  |
| CD878        | Fund Balance           | 0.00       | 0.00       | 0.00                       |      |  |
| CD960        | Appropriations         | 0.00       | 25,000.00  | (25,000.00)                |      |  |
| CD980        | Revenues               | 0.00       | 0.00       | 0.00                       | 0.00 |  |
| TOTALS       |                        | 116,330.00 | 116,330.00 | 0.00                       |      |  |

CAPITAL PROJECTS FUND  
 VETERANS MEMORIAL PARK  
 ACCOUNT

| ACCOUNT CODE | DESCRIPTION            | DEBIT | CREDIT | DEBIT + CREDIT (-) BALANCE |      |  |
|--------------|------------------------|-------|--------|----------------------------|------|--|
| H200         | Cash                   | 0.00  | 0.00   | 0.00                       |      |  |
| H201         | Cash in Time Deposits  | 0.00  | 0.00   | 0.00                       |      |  |
| H510         | Estimated Revenues     | 0.00  | 0.00   | 0.00                       |      |  |
| H522         | Expenditures           | 0.00  | 0.00   | 0.00                       | 0.00 |  |
| H599         | Appropriated Fund Bal. | 0.00  | 0.00   | 0.00                       |      |  |
| H630         | Due to Other Funds     | 0.00  | 0.00   | 0.00                       |      |  |
| H960         | Appropriations         | 0.00  | 0.00   | 0.00                       |      |  |
| H878         | Fund Balance           | 0.00  | 0.00   | 0.00                       |      |  |
| H980         | Revenues               | 0.00  | 0.00   | 0.00                       | 0.00 |  |
| TOTALS       |                        | 0.00  | 0.00   | 0.00                       |      |  |

TOWN OF SPAFFORD  
SOUTHERN ONONDAGA AREA WATER DISTRICT  
SUPERVISOR'S REPORT 4/30/2016

| ACCOUNT CODE          | DESCRIPTION            |                 | ORIGINAL BUDGET | BUDGET ADJUSTMENTS | CURRENT BUDGET | EXPENDITURES TO DATE | UNENCUMBERED BALANCE |  |
|-----------------------|------------------------|-----------------|-----------------|--------------------|----------------|----------------------|----------------------|--|
| APPROPRIATION ACCOUNT |                        | APPROPRIATIONS  |                 |                    |                |                      |                      |  |
| H1440.4               | SOAWD Engineering      | Capital Project | 0.00            |                    | 0.00           | 0.00                 | 0.00                 |  |
| H1940.3               | SOAWD Purchase of Land | Capital Project | 0.00            |                    | 0.00           | 0.00                 | 0.00                 |  |
| H8310.2               | SOAWD Administration   | Capital Project | 0.00            |                    | 0.00           | 0.00                 | 0.00                 |  |
| H8320.2               | SOAWD Pump, Tank       | Capital Project | 0.00            |                    | 0.00           | 0.00                 | 0.00                 |  |
| H8397.2               | SOAWD Contingent       | Capital Project | 0.00            |                    | 0.00           | 0.00                 | 0.00                 |  |
| H8340.2               | SOAWD Distribution     | Capital Project | 0.00            |                    | 0.00           | 0.00                 | 0.00                 |  |
| H9730.7               | SOAWD BAN              | Interest        | 0.00            |                    | 0.00           | 0.00                 | 0.00                 |  |
| TOTALS                |                        |                 | 0.00            |                    | 0.00           | 0.00                 | 0.00                 |  |

TOWN OF SPAFFORD  
SUPERVISOR'S REPORT 4/30/2016

| ACCOUNT CODE                  | DESCRIPTION                          | ORIGINAL ESTIMATED REVENUE | REVENUE ADJUSTMENTS | CURRENT ESTIMATED REVENUE | REVENUE TO DATE | REVENUE BALANCE |
|-------------------------------|--------------------------------------|----------------------------|---------------------|---------------------------|-----------------|-----------------|
| CAPITAL POJECTS FUND REVENUES |                                      |                            |                     |                           |                 |                 |
| H5710                         | Serial Bonds                         | 0.00                       |                     | 0.00                      | 0.00            | 0.00            |
| H2401                         | Interest and Earnings                | 0.00                       |                     | 0.00                      | 0.00            | 0.00            |
| H2770 1                       | Miscellaneous ( Bid Deposits)        | 0.00                       |                     | 0.00                      | 0.00            | 0.00            |
| H5730                         | Proceedes from BAN                   | 0.00                       |                     | 0.00                      | 0.00            | 0.00            |
| H4991                         | Federal Aid , Water Capital Projects | 0.00                       |                     | 0.00                      | 0.00            | 0.00            |
| TOTALS                        |                                      |                            | 0.00                | 0.00                      | 0.00            | 0.00            |

TRIAL BALANCES TOWN OF SPAFFORD  
GENERAL LEDGERS SOUTHERN ONONDAGA AREA WATER DISTRICT  
CAPITAL PROJECTS FUND 4/30/2016

| ACCOUNT CODE | DESCRIPTION             | DEBIT | CREDIT | DEBIT + CREDIT (-) BALANCE | TOTAL CASH |
|--------------|-------------------------|-------|--------|----------------------------|------------|
| H231         | Cash-Time Deposits      | 0.00  | 0.00   | 0.00                       | 0.00       |
| H231         | Cash-Time Deposits      | 0.00  | 0.00   | 0.00                       | 0.00       |
| H380         | Accounts Recievable     | 0.00  | 0.00   | 0.00                       |            |
| H510         | Estimated Revenues      | 0.00  | 0.00   | 0.00                       | 0.00       |
| H522         | Expenditures            | 0.00  | 0.00   | 0.00                       | 0.00       |
| H630         | Due to Other Funds      | 0.00  | 0.00   | 0.00                       |            |
| H626         | Bond Anticipation Notes | 0.00  | 0.00   | 0.00                       |            |
| H911         | Fund Balance Unapp.     | 0.00  | 0.00   | 0.00                       |            |
| H909         | Fund Balance App.       | 0.00  | 0.00   | 0.00                       |            |
| H960         | Appropriations          | 0.00  | 0.00   | 0.00                       |            |
| H980         | Revenues                | 0.00  | 0.00   | 0.00                       | 0.00       |
| TOTALS       |                         | 0.00  | 0.00   | 0.00                       |            |

FUND BALANCE CAPITAL PROJECTS FUND  
SOUTHERN ONONDAGA AREA WATER DISTRICT

TOWN OF SPAFFORD

SUPERVISOR'S MONTHLY REPORT ENDING

4/30/2016

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| ACCOUNT CODE                            | DESCRIPTION                   |                   | ORIGINAL BUDGET | BUDGET ADJUSTMENTS | CURRENT BUDGET | EXPENDITURES TO DATE | UNENCUMBERED BALANCE | PERCENTAGE SPENT YTD |
|-----------------------------------------|-------------------------------|-------------------|-----------------|--------------------|----------------|----------------------|----------------------|----------------------|
| HIGHWAY FUND - REPAIRS AND IMPROVEMENTS |                               |                   | APPROPRIATIONS  |                    |                |                      |                      |                      |
| DA5110.1                                | General Repairs               | Personal Services | 70,900.00       | 0.00               | 70,900.00      | 9,860.50             | 61,039.50            | 13.91%               |
| DA5110.2                                | General Repairs (Multi Modal) | Capital Outlay    | 0.00            | 0.00               | 0.00           | 0.00                 | 0.00                 |                      |
| DA5110.4                                | General Repairs               | Contractual       | 136,000.00      | 0.00               | 136,000.00     | 0.00                 | 136,000.00           | 0.00%                |
| DA5112.3                                | Improvements                  | Capital Outlay    | 52,468.00       | 0.00               | 52,468.00      | 0.00                 | 52,468.00            | 0.00%                |
| TOTALS                                  |                               |                   | 259,368.00      | 0.00               | 259,368.00     | 9,860.50             | 249,507.50           | 3.80%                |

|                          |           |             |                |           |            |            |            |        |
|--------------------------|-----------|-------------|----------------|-----------|------------|------------|------------|--------|
| HIGHWAY FUND - MACHINERY |           |             | APPROPRIATIONS |           |            |            |            |        |
| DA5130.2                 | Machinery | Equipment   | 154,000.00     | 63,000.00 | 217,000.00 | 93,935.00  | 123,065.00 | 61.00% |
| DA5130.4                 | Machinery | Contractual | 40,000.00      | 0.00      | 40,000.00  | 13,407.94  | 26,592.06  | 33.52% |
| TOTALS                   |           |             | 194,000.00     | 63,000.00 | 257,000.00 | 107,342.94 | 149,657.06 | 55.33% |

|                                       |                               |                         |                |             |            |            |            |        |
|---------------------------------------|-------------------------------|-------------------------|----------------|-------------|------------|------------|------------|--------|
| HIGHWAY FUND - SNOW AND MISCELLANEOUS |                               |                         | APPROPRIATIONS |             |            |            |            |        |
| DA5142.1                              | Snow Removal                  | Personal Services       | 70,900.00      | 0.00        | 70,900.00  | 33,606.50  | 37,293.50  | 47.40% |
| DA5142.4                              | Snow Removal                  | Contractual             | 147,000.00     | 0.00        | 147,000.00 | 4,702.07   | 142,297.93 | 3.20%  |
| DA9030.8                              | Employees Benefits            | Social Security         | 11,000.00      | 0.00        | 11,000.00  | 3,699.43   | 7,300.57   | 33.63% |
| DA9060.8                              | Employees Benefits            | Hospital & Medical Ins. | 55,100.00      | 0.00        | 55,100.00  | 18,372.75  | 36,727.25  | 33.34% |
| A9730.6                               | Debt Service Principal        | Bond Anticipation Notes | 45,000.00      | (45,000.00) | 0.00       | 0.00       | 0.00       | 0.00%  |
| A9730.7                               | Debt Service Interest         | Bond Anticipation Notes | 5,000.00       | (5,000.00)  | 0.00       | 0.00       | 0.00       | 0.00%  |
| DA9950.9                              | Transfer to Capital Reserve F | Inter Fund Transfer     | 13,000.00      | (13,000.00) | 0.00       | 0.00       | 0.00       | 0.00%  |
| TOTALS                                |                               |                         | 347,000.00     | (63,000.00) | 284,000.00 | 60,380.75  | 223,619.25 | 17.40% |
| TOTAL HIGHWAY                         |                               |                         | 800,368.00     | 0.00        | 800,368.00 | 177,584.19 | 622,783.81 | 22.19% |

| ACCOUNT CODE | DESCRIPTION                      | ORIGINAL ESTIMATE | REVENUE ADJUSTMENTS | CURRENT ESTIMATE | REVENUE TO DATE | BALANCE    | PERCENTAGE RECEIVED YTD |
|--------------|----------------------------------|-------------------|---------------------|------------------|-----------------|------------|-------------------------|
| HIGHWAY FUND |                                  | REVENUES          |                     |                  |                 |            |                         |
| DA1001       | Real Property Taxes              | 435,294.00        |                     | 435,294.00       | 435,301.83      | (7.83)     | 100.00%                 |
| DA2300       | Services for Other Governments   | 80,600.00         |                     | 80,600.00        | 40,308.02       | 40,291.98  | 50.01%                  |
| DA2401       | Interest and Earnings            | 100.00            |                     | 100.00           | 21.08           | 78.92      | 21.08%                  |
| DA-R2401     | Interest and Earnings (Reserved) | 0.00              |                     | 0.00             | 4.27            | (4.27)     |                         |
| DA2665       | Sale of Equipment                | 45,000.00         |                     | 45,000.00        | 8,408.00        | 36,592.00  | 18.68%                  |
| DA2650       | Sale of Scrap                    | 0.00              |                     | 0.00             | 0.00            | 0.00       |                         |
| DA3501       | State Aid Consolidated Highway   | 52,468.00         |                     | 52,468.00        | 0.00            | 52,468.00  | 0.00%                   |
| DA3505       | State Aid Multi Modal            | 0.00              |                     | 0.00             | 0.00            | 0.00       |                         |
| DA2770       | Other Unclassified Revenues      | 0.00              |                     | 0.00             | 0.00            | 0.00       |                         |
| DA-R5031     | Interfund Transfer               | 0.00              |                     | 0.00             | 0.00            | 0.00       |                         |
| DA4960       | Federal Disaster Assistance      | 0.00              |                     | 0.00             | 0.00            | 0.00       |                         |
| TOTALS       |                                  | 613,462.00        | 0.00                | 613,462.00       | 484,043.20      | 129,418.80 | 78.90%                  |

| ACCOUNT CODE | DESCRIPTION                 | DEBIT        | CREDIT       | DEBIT + CREDIT (-) BALANCE | POSTING ERRORS | TOTAL CASH |
|--------------|-----------------------------|--------------|--------------|----------------------------|----------------|------------|
| DA200        | Cash                        | 796,632.63   | 796,469.64   | 162.99                     |                | 162.99     |
| DA201        | Cash in Time Deposits       | 712,054.01   | 284,400.00   | 427,654.01                 |                | 497,752.36 |
| DA231        | Cash in Time Deposits Resen | 70,098.35    | 0.00         | 70,098.35                  |                |            |
| DA250        | Taxes Receivable            | 435,301.83   | 403,312.34   | 31,989.49                  |                | 497,915.35 |
| DA380        | Accounts Receivable         | 33,666.26    | 0.00         | 33,666.26                  |                | =====      |
| DA440        | Due From Other Gov.         | 0.00         | 0.00         | 0.00                       |                |            |
| DA510        | Estimated Revenues          | 613,462.00   | 0.00         | 613,462.00                 |                |            |
| DA522        | Expenditures                | 177,584.19   | 0.00         | 177,584.19                 | 0.00           |            |
| DA599        | Appropriated Fund Bal.      | 186,906.00   | 0.00         | 186,906.00                 |                |            |
| DA600        | Accounts Payable            | 203,993.77   | 203,993.77   | 0.00                       |                |            |
| DA601        | Accrued Liabilities         | 4,891.68     | 4,891.68     | 0.00                       |                |            |
| DA889        | Reserve for Equipment       | 0.00         | 70,094.08    | (70,094.08)                |                |            |
| DA909        | Fund Balance                | 0.00         | 187,018.01   | (187,018.01)               |                |            |
| DA960        | Appropriations              | 63,000.00    | 863,368.00   | (800,368.00)               |                |            |
| DA980        | Revenues                    | 0.00         | 484,043.20   | (484,043.20)               | 0.00           |            |
| TOTALS       |                             | 3,297,590.72 | 3,297,590.72 | 0.00                       |                |            |

| ACCOUNT CODE                                | DESCRIPTION            |                         | ORIGINAL BUDGET | BUDGET ADJUSTMENTS | 4/30/2016 CURRENT BUDGET | EXPENDITURES TO DATE | UNENCUMBERED BALANCE |
|---------------------------------------------|------------------------|-------------------------|-----------------|--------------------|--------------------------|----------------------|----------------------|
| SOUTHERN ONONDAGA AREA WATER APPROPRIATIONS |                        |                         |                 |                    |                          |                      |                      |
| SW-1-8340.4                                 | Water Services         | Contractual Expense     | 11,000.00       | 0.00               | 11,000.00                | 6,576.09             | 4,423.91             |
| SW-1-9720.6                                 | Debt Service Principal | Statutory Bonds         | 186,956.00      | 0.00               | 186,956.00               | 186,956.00           | 0.00                 |
| SW-1-9730.6                                 | Debt Service Principal | Bond Anticipation Notes | 0.00            | 0.00               | 0.00                     | 0.00                 | 0.00                 |
| SW-1-9730.7                                 | Debt Service Intrest   | Bond Anticipation Notes | 0.00            | 0.00               | 0.00                     | 0.00                 | 0.00                 |
| TOTALS                                      |                        |                         | 197,956.00      | 0.00               | 197,956.00               | 193,532.09           | 4,423.91             |

| ACCOUNT CODE                                 | DESCRIPTION                  |  | ORIGINAL ESTIMATE | BUDGET ADJUSTMENTS | 4/30/2016 CURRENT ESTIMATE | REVENUE TO DATE | REVENUE BALANCE |
|----------------------------------------------|------------------------------|--|-------------------|--------------------|----------------------------|-----------------|-----------------|
| SOUTHERN ONONDAGA AREA WATER REVENUE ACCOUNT |                              |  |                   |                    |                            |                 |                 |
| SW-1-1001                                    | Real Property Taxes          |  | 40,780.00         |                    | 40,780.00                  | 40,780.00       | 0.00            |
| SW-1-2389                                    | Services for Other Govements |  | 146,317.50        |                    | 146,317.50                 | 146,317.50      | 0.00            |
| SW-1-2401                                    | Interest and Earnings        |  | 0.00              |                    | 0.00                       | 2.46            | (2.46)          |
| SW-1-2770                                    | Miscellaneous                |  | 0.00              |                    | 0.00                       | 0.00            | 0.00            |
| TOTALS                                       |                              |  | 187,097.50        | 0.00               | 187,097.50                 | 187,099.96      | (2.46)          |

TRIAL BALANCES TOWN OF SPAFFORD  
 GENERAL LEDGERS 4/30/2016  
 SOUTHERN ONONDAGA AREA WATER DISTRICT

| ACCOUNT CODE | DESCRIPTION               | DEBIT        | CREDIT       | DEBIT + CREDIT (-) BALANCE | POSTING ERRORS | TOTAL CASH |
|--------------|---------------------------|--------------|--------------|----------------------------|----------------|------------|
| SW-1-201     | Cash - Time Deposit       | 380,566.99   | 380,532.09   | 34.90                      |                | 34.90      |
| SW-1-201     | Cash - Time Deposit       | 202,737.82   | 193,400.00   | 9,337.82                   |                | 9,337.82   |
| SW-1-210     | Petty Cash                | 0.00         | 0.00         | 0.00                       |                |            |
| SW-1-250     | Taxes Receivable          | 40,780.00    | 40,780.00    | 0.00                       |                | 9,372.72   |
| SW-1-380     | Accounts Receivable       | 0.00         | 0.00         | 0.00                       |                |            |
| SW-1-389     | Allowance for Receivables | 0.00         | 0.00         | 0.00                       |                |            |
| SW-1-510     | Estimated Revenues        | 187,097.50   | 0.00         | 187,097.50                 |                |            |
| SW-1-522     | Expenditures              | 193,532.09   | 0.00         | 193,532.09                 | 0.00           |            |
| SW-1-599     | Appropriated Fund Bal.    | 10,858.50    | 0.00         | 10,858.50                  |                |            |
| SW-1-600     | Accounts Payable          | 0.00         | 0.00         | 0.00                       |                |            |
| SW-1-630     | Due to Other Funds        | 0.00         | 0.00         | 0.00                       |                |            |
| SW-1-909     | Fund Balance              | 0.00         | 15,804.85    | (15,804.85)                |                |            |
| SW-1-960     | Appropriations            | 0.00         | 197,956.00   | (197,956.00)               |                |            |
| SW-1-980     | Revenues                  | 0.00         | 187,099.96   | (187,099.96)               | 0.00           |            |
| TOTALS       |                           | 1,015,572.90 | 1,015,572.90 | 0.00                       |                |            |



| ACCOUNT CODE | DESCRIPTION                      | DEBIT     | CREDIT    | DEBIT + CREDIT (-) BALANCE | POSTING ERRORS | TOTAL CASH |
|--------------|----------------------------------|-----------|-----------|----------------------------|----------------|------------|
| T201         | Cash - Time Deposit              | 31,712.85 | 31,462.85 | 250.00                     |                | 250.00     |
| T201         | Cash - Time Deposit              | 20,949.38 | 0.00      | 20,949.38                  |                | 20,949.38  |
| T18          | NYS Retirement                   | 274.12    | 274.12    | 0.00                       |                |            |
| T21          | NYS Income Tax                   | 3,716.20  | 3,716.20  | 0.00                       |                |            |
| T22          | Federal Tax                      | 9,313.00  | 9,313.00  | 0.00                       |                | 21,199.38  |
| T50          | Income Execution                 | 0.00      | 0.00      | 0.00                       |                | =====      |
| T26          | Social Security                  | 15,791.85 | 15,791.85 | 0.00                       |                |            |
| T17          | New York State Defered Comp Plan | 1,286.33  | 1,286.33  | 0.00                       |                |            |
| T37          | Health Insurance/Union Dues      | 1,081.35  | 1,081.35  | 0.00                       |                |            |
| T85          | Credit Union                     | 0.00      | 0.00      | 0.00                       |                |            |
| T90          | Cemetery Lot Borodino            | 0.00      | 2,625.84  | (2,625.84)                 |                |            |
| T92          | Cold Brook Cemetery Permanent    | 0.00      | 2,128.50  | (2,128.50)                 |                |            |
| T93          | Cold Brook Cemetery Current      | 0.00      | 1,184.08  | (1,184.08)                 |                |            |
| T93 A        | Cold Brook Cemetery Perpetual    | 0.00      | 15,010.96 | (15,010.96)                |                |            |
| T94          | Strods PDD Deposit               | 0.00      | 250.00    | (250.00)                   |                |            |
| T95          | 0.00                             | 0.00      | 0.00      | 0.00                       |                |            |
| T302         | Historical Marker Grant          | 0.00      | 0.00      | 0.00                       |                |            |
| TOTALS       |                                  | 84,125.08 | 84,125.08 | 0.00                       |                | =====      |

MONTHLY STATEMENT OF SUPERVISOR

To the TOWN BOARD of the TOWN OF SPAFFORD

Pursuant to Section 119 of the Town Law, I hereby render the following detailed statement of all moneys received and disbursed by me, as Supervisor, during the month of APRIL 2016

| RECEIPTS                                                    |       |                 |
|-------------------------------------------------------------|-------|-----------------|
| SOURCE                                                      |       | AMOUNT RECEIVED |
| General Fund                                                |       |                 |
| Lisa Valletta - Town Clerk Fees                             |       | \$1,883.17      |
| NBT Bank - Interest                                         |       | 5.10            |
| Justice Jacques - Justice Court Fines                       |       | 3,109.00        |
|                                                             | Total | \$4,997.27      |
| Highway Fund                                                |       |                 |
| NBT Bank - Interest                                         |       | \$8.35          |
|                                                             | Total | \$8.35          |
| Trust and Agency Fund                                       |       |                 |
| General Fund                                                |       | \$3,560.27      |
| Highway Fund                                                |       | 4,636.39        |
| NBT Bank - Interest - Coldbrook Valley Cemetery             |       | 0.33            |
|                                                             | Total | \$8,196.99      |
| Capital Development Fund                                    |       |                 |
| NBT Bank - Interest                                         |       | 0.00            |
|                                                             | Total | \$0.00          |
| Community Development Fund                                  |       |                 |
| County of Onondaga - Grant                                  |       | \$0.00          |
|                                                             | Total | \$0.00          |
| Special District Fund Southern Onondaga Area Water District |       |                 |
| NBT Bank - Interest                                         |       | \$0.15          |
| Cynthia Cook - Taxes Received                               |       |                 |
| Town of Marcellus - Taxes Received                          |       |                 |
| Town of Otisco - Taxes Received                             |       |                 |
|                                                             | Total | \$0.15          |
| DISBURSEMENTS                                               |       |                 |
| FUND OR ACCOUNT                                             |       | AMOUNT EXPENDED |
| General Fund                                                |       |                 |
| General Abstract # 4                                        |       | \$13,016.51     |
| General Payroll # 4                                         |       | 8,366.13        |
| Highway Payroll # 8-9                                       |       | 4,485.76        |
| Trust and Agency Fund                                       |       | 983.17          |
|                                                             | Total | \$26,851.57     |
| Highway Fund                                                |       |                 |
| Highway Abstract # 4                                        |       | \$7,983.26      |
| Highway Payroll # 8-9                                       |       | 9,860.50        |
| Trust and Agency Fund                                       |       | 754.34          |
|                                                             | Total | \$18,598.10     |
| Trust and Agency Fund                                       |       |                 |
| EFTPS Voice Response System                                 |       | \$5,550.00      |
| New York State Income Tax                                   |       | 789.50          |
| New York State Employees Retirement                         |       | 68.53           |
| New York State Deferred Compensation Plan                   |       | 267.06          |
| New York State Teamsters Council Health & Hospital Fund     |       | 142.02          |
| Teamsters Local Union 317 - Dues                            |       | 129.00          |
|                                                             | Total | \$6,946.11      |
| Community Development Fund                                  |       |                 |
| Community Development Abstract # 4                          |       | 0.00            |
|                                                             | Total | \$0.00          |
| Special District Fund Southern Onondaga Area Water District |       |                 |
| Special District Abstract # 4                               |       | \$0.00          |
|                                                             | Total | \$0.00          |

Dated: May 12, 2016

Christopher Kozub  
Town of SPAFFORD

Supervisor