

**VILLAGE BOARD OPERATIONS MEETING MINUTES  
OCTOBER 28, 2019  
5:45 P.M.**

**PRESENT:** Mayor Hubbard, Trustees Eriksen, Sennett, Stokes-Cawley and Zapata, Municipal Board Chair McQuaid, Municipal Board Members Blackler and Angelillo\*

**Others:** CPA Mary Beth Leeson

**Riccelli Northern** – Mayor Hubbard said we’ve received the Riccelli Northern invoice for paving roads and the Municipal Parking Lot. It would behoove us to pay it now so that we can submit the cost by November 14 for CHIPS reimbursement on December 16, 2019. With our CHIPS reimbursement up towards \$100,000 we should be able to cover a major portion of the recent paving throughout the Village. **Resolution #2019-252:** On the motion of Mayor Hubbard, seconded by Trustee Sennett, it was resolved and unanimously carried (5-0 in favor) to authorize payment to Riccelli Northern.

**Operations Meeting** – The Board scheduled an Operations Meeting for Monday, November 4, 5:45 p.m. at Village Hall to continue review of the draft Employee Handbook.

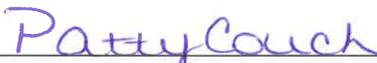
**CPA Leeson** – Trustee Sennett introduced CPA Mary Beth Leeson to Municipal Board (MB) Member Walt Blackler explaining that she previously was with Cuddy & Ward (the accounting firm that did our audit for several years) and is now our CPA consultant. Mary Beth said she wanted to present a timeline for where we are today and to get current. She noted the importance of recognizing where we have been the past year. Long-time employee Roben Shappell was a wealth of knowledge, and handled billing, payroll, and was the go-to person for all things related to Lake View Cemetery. Roben retired in early 2019; Tracie Noda was hired in February and then went out on maternity leave for three months, and now has been back since August. Naturally, there is a learning curve, but considering all that, remarkable progress has been made. One of the next hurdles is to get the CUSI billing program to “talk” to the Williamson Law Book (WLB) accounting program. Clerk-Treasurer Couch keeps up on the monthly spreadsheets, but it is time intensive. The “bridge” between the programs would provide for monthly reports straight from WLB. CPA Leeson said water, sewer, and electric are all entered for FYE ’19 – we are good to go. The General Fund is done and we are ahead of where we were last year. She said she has two steps to finish – payroll reconciliation and GASB 68 – probably a week to close the year. CPA Leeson said she emailed Clerk/Treasurer Couch a timeline today that advised that once the year is closed, she’ll be looking at the Capital Project invoices to move into fixed assets, as well as recording the entries for the LOSAP plan. Subsequently, she will file the AUD. BST’s Lynda Smith will be contacting Clerk/Treasurer Couch when she returns from working at the Village of Lake Placid. Lynda will schedule a time to work on our Municipal Electric Report. CPA Leeson said the inventory piece for electric needs to be done, but not by her (CPA Leeson). Utility billing reconciliation also needs to be worked on with a goal of being current in January. She reiterated that great progress has been made considering all that happened. The question becomes, how do we want to get reconciliation in progress. Trustee Eriksen asked if new software is needed. CPA Leeson said Deputy Clerk/Treasurer Karlik already called WLB about bridging with the CUSI billing software and Deputy Clerk/Treasurer Noda designed a reconciliation. In response to Trustee Zapata, CPA Leeson said she thinks office staff can make this happen. Trustee Eriksen asked if there are other programs instead of a bridge. CPA Leeson said WLB has a billing component. Clerk/Treasurer Couch explained that we used to use WLB for our utility billing. However, given that there are only so many electric utilities using WLB, it wasn’t worth it for them to upgrade their billing program. We looked at a number of different software companies – some that weren’t interested in working with us because of our size. CUSI and WLB are both very responsive and helpful. \*Municipal Board Member Angelillo arrived. Trustee Zapata asked about the length of time to build a bridge. CPA Leeson said she is not sure – we need support from the Boards for the time it will take to get the systems talking to each other to get to

a place where the Village Board is pulling reports out of WLB. MB Chair McQuaid asked about testing the bridge. CPA Leeson said when we get the bridge, we'll test historical data. She noted that it is a moving target with adjustments, billing errors, etc. – the receivable number is always changing. Trustee Stokes-Cawley asked if the comptroller came in, would having a plan help. CPA Leeson said yes and gave an example of an audit at the County. They target at risk areas and dig into that piece, for example procurement at the County. There are all sorts of rules and it's never going to be perfect. It's important to have and follow-up on a corrective action plan. They know no one is going to be perfect and they have to have findings. In response to Trustee Stokes-Cawley, CPA Leeson said the Village doesn't have written policies in place (i.e. Fund Balance policy). Trustee Sennett said reconciliation is the big thing to work on now. CPA Leeson said she doesn't think we need more staffing; Deputy Clerk/Treasurer Noda is still trying to get use to how we do things. MB Member Angelillo asked if there are templates for policies. CPA Leeson said she is sure there are on the OSC website. Trustee Sennett recognized that we've made good progress on work orders – Deputy Clerk/Treasurer Karlik has put a lot of effort into getting caught up. CPA Leeson said we set up good internal controls with having Police Clerk Kenyon taking in and recording all payments. She said we take wins that we've got. Deputy Clerk/Treasurer Noda will do month end reconciliations and do the same with payroll. The due to/due from reconciliation report should also be done monthly. MB Member Blackler noted that CPA Leeson said she has two more steps to close the books and asked her to review those again. CPA Leeson said the retirement system allocation – only to record that in Electric, and a couple of cash accounts to balance and tie-out payroll. In response to MB Chair McQuaid, CPA Leeson said she projects that we will know what fund balances we're working with from May 31, 2019 by the meeting in November. CPA Leeson explained work orders to Trustee Zapata, again noting that we've come a long way. Trustee Zapata asked if there are any other areas that are a problem systematically. CPA Leeson said her gut feeling is that the bridge should help and hopefully free up a lot of time. MB Chair McQuaid asked what is the next metric that we are heading in the right direction. CPA Leeson said she wants us to be able to hand you a monthly report out of WLB at the February meeting – that's number one. Second, file the AUD by the end of July next year; and third is to have policies in place.

CPA Leeson thanked the Board for allowing her time for this update and left the meeting.

**Adjournment** – **Resolution #2019-253**: On the motion of Trustee Stokes-Cawley, seconded by Trustee Zapata, it was resolved and unanimously carried (5-0 in favor) to adjourn the meeting at 6:35 p.m.

Respectfully submitted,

  
Patty Couch, Vil. Admin./Clerk-Treasurer