

December 26, 2013
Town of Albion Year End 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 December 9, 2013 meeting.
9. Resolution to approve year end transfers
10. Resolution to approve vouchers
11. Motion to accept Sally Rytlewski resignation from the Zoning Board of Appeals effective 12/31/2013.
12. Motion to approve the review the Town Clerk, Tax Collector and Court Clerks records for 2013 by one the following:
 - A. Baldwin Business Services - \$1,500.00 or
 - B. Bonadio Group –
 - Option 1 - \$4,500.00
 - Option 2 - \$1,500.00
13. Custodian Contract with the ARC of Orleans County.
14. Close

26-Dec-13

Town of Albion Year End Meeting

Please sign in:

- | | |
|------------------------------|-----------|
| 1. _____ | 28. _____ |
| 2. <u>Ed Morgan T/Murray</u> | 29. _____ |
| 3. _____ | 30. _____ |
| 4. _____ | 31. _____ |
| 5. _____ | 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. _____ |

December 26, 2013

Town of Albion year – end meeting held in the Town hall, 3665 Clarendon Rd.

Meeting called to order at 5:30 pm.

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

Present was Councilperson Timothy Neilans, Supervisor Dennis Stirk, Councilperson Jake Olles and Councilperson Matthew Passarell. Absent excused was Councilperson Daniel Poprawski.

Supervisor Dennis Stirk: I need a motion to approve the agenda with the addition of the Town Murray water rate.

Motion was made by Councilperson Jake Olles and was seconded by Councilperson Matthew Passarell to approve the agenda with addition of the Town of Murray water rate. Motion carried by the following vote:

Councilperson Daniel Poprawski, absent excused	Councilperson Timothy Neilans, aye
Supervisor Dennis Stirk, aye	Councilperson Jake Olles, aye
Councilperson Matthew Passarell, aye	

Supervisor Dennis Stirk: I need a motion to approve the minutes.

Motion was made by Supervisor Dennis Stirk and was seconded by Councilperson Jake Olles to approve the minutes of the December 9, 2013 meeting as published and submitted. Motion carried by the following vote:

Councilperson Daniel Poprawski, absent excused	Councilperson Timothy Neilans, aye
Supervisor Dennis Stirk, aye	Councilperson Jake Olles, aye
Councilperson Matthew Passarell, aye	

Supervisor Dennis Stirk: I need a resolution for the transfers.

Resolution #85 Year – End Transfers

The transfers as submitted by Baldwin Business Services in their entirety are hereby filed with and made a part of these minutes. Resolution duly adopted by the following vote:

Councilperson Daniel Poprawski, absent excused	Councilperson Timothy Neilans, aye
Supervisor Dennis Stirk, aye	Councilperson Jake Olles, aye
Councilperson Matthew Passarell, aye	

Supervisor Dennis Stirk: I need a resolution for the vouchers.

Resolution #86 Payment of Claims

Whereas, the following are against the Town:

General A & B #'s – 415 – 430	\$ 24,298.49
Highway DA & DB #'s – 201 – 204	\$ 14,696.49
Water Districts #'s – 74 – 78	\$ 2,261.49
Sewer District # 19	\$ 33.36
AMSA #21	\$ 4,399.52
For a grand total of	\$ 45,689.35

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

Councilperson Daniel Poprawski, absent excused	Councilperson Timothy Neilans, aye
Supervisor Dennis Stirk, aye	Councilperson Jake Olles, aye
Councilperson Matthew Passarell, aye	

December 26, 2013

Supervisor Dennis Stirk: I need a motion to accept Sally Rtylewski resignation.

Motion was made by Councilperson Matthew Passarell and was seconded by Councilperson Jake Olles to accept the resignation of Sally Rtylewski from the Zoning Board of Appeals effective December 31, 2013. Motion carried by the following vote:

Councilperson Daniel Poprawski, absent excused	Councilperson Timothy Neilans, aye
Supervisor Dennis Stirk, aye	Councilperson Jake Olles, aye
Councilperson Matthew Passarell, aye	

Supervisor Dennis Stirk: I need a motion to accept the proposal for the review of the books.

Motion was made by Councilperson Matthew Passarell and was seconded by Supervisor Dennis Stirk to approve the proposal, option 2, from the Bonadio Group in the amount of \$1,500.00 to review the Court Clerk, Town Clerk and Tax Receivers records for 2013. Motion carried by the following vote:

Councilperson Daniel Poprawski, absent excused	Councilperson Timothy Neilans, aye
Supervisor Dennis Stirk, aye	Councilperson Jake Olles, aye
Councilperson Matthew Passarell, aye	

Supervisor Dennis Stirk: I need a motion for ARC.

Motion was made by Councilperson Timothy Neilans and was seconded by Councilperson Jake Olles authorizing the sending of the satisfaction survey to ARC for their response before the Town Board approves the contract. Motion carried by the following vote:

Councilperson Daniel Poprawski, absent excused	Councilperson Timothy Neilans, aye
Supervisor Dennis Stirk, aye	Councilperson Jake Olles, aye
Councilperson Matthew Passarell, aye	

Supervisor Dennis Stirk: Ed Morgan is here and would like to talk to the Board.

Ed Morgan, Town of Murray Highway Superintendent, spoke to the Board concerning the price increase per thousand gallons from the Village and if that increase was going to be passed on to his Town. He stated the current contract states that the Town of Murray would pay .13 above the Village rate. The Board discussed this and they would like the contract to review before a decision is made.

Supervisor Dennis Stirk: I need a motion to close.

Motion was made by Councilperson Matthew Passarell and was seconded by Councilperson Jake Olles to close the meeting at 5:54 pm. Motion carried by the following vote:

Councilperson Daniel Poprawski, absent excused	Councilperson Timothy Neilans, aye
Supervisor Dennis Stirk, aye	Councilperson Jake Olles, aye
Councilperson Matthew Passarell, aye	

TOWN OF ALBION

PLEASE MAKE THE FOLLOWING TRANSFERS AT YOUR 12/26/13 MEETING:

GENERAL FUND - TOWNWIDE

<i>Transfer From:</i>	A1620.4	Buildings Contractual	\$	6,131.00
		Unanticipated Revenue		
	AUB	Unexpended Balance - RSV	\$	10,600.00
		TOTAL:	<u>\$</u>	<u>16,731.00</u>

<i>Transfer To:</i>	A1110.4	Justice Contractual	\$	1,682.00
	A1620.2	Buildings Improvements	\$	10,683.00
	A1680.4	Central Assessment Svc	\$	873.00
	A3510.4	Dog Control Contractual	\$	2,371.00
	A5010.4	Highway Supt Contractual	\$	234.00
	A7550.4	Celebrations Contractual	\$	250.00
	A8810.1	Cemetery Services	\$	543.00
	A9050.8	Unemployment Insurance	\$	95.00
		TOTAL:	<u>\$</u>	<u>16,731.00</u>

GENERAL FUND - OUTSIDE VILLAGE

<i>Transfer From:</i>	B1440.4	Engineering Contractual	\$	980.00
		TOTAL:	<u>\$</u>	<u>980.00</u>

<i>Transfer To:</i>	B1989.4	Other Gen Gov't Supp(mowing)	\$	980.00
		TOTAL:	<u>\$</u>	<u>980.00</u>

HIGHWAY FUND - TOWNWIDE

<i>Transfer From:</i>	DA5142.1	Snow Removal Town Services	\$	5,000.00
	DA5142.4	Snow Removal Town Contr	\$	5,182.00
	DA5148.1	Snow Removal Other Contr	\$	5,000.00
		TOTAL:	<u>\$</u>	<u>15,182.00</u>

<i>Transfer To:</i>	DA5130.1	Machinery Services	\$	7,950.00
	DA5130.2	Machinery Equipment	\$	6,950.00
	DA5142.4	Snow Rem Other Gov't Contr	\$	282.00
		TOTAL:	<u>\$</u>	<u>15,182.00</u>

HIGHWAY FUND - OUTSIDE VILLAGE

<i>Transfer From:</i>	DB5110.4	General Repairs Contractual	\$	10,582.00
		TOTAL:	<u>\$</u>	<u>10,582.00</u>

<i>Transfer To:</i>	DB5110.1	General Repairs Services	\$	900.00
	DB5112.2	CAP (CHIPS)	\$	9,625.00
	DB9089.8	Clothing Allowance - SD	\$	1.00
	DB9089.8	Clothing Allowance - GN	\$	56.00
		TOTAL:	<u>\$</u>	<u>10,582.00</u>

SPECIAL DISTRICTS

<i>Transfer From:</i>		Unanticipated Revenue		
	SLUB	Unexpended Balance	\$	2,149.00
		TOTAL:	<u>\$</u>	<u>2,149.00</u>

<i>Transfer To:</i>	SF1-3410.4	Albion Fire District	\$	2,149.00
		TOTAL:	<u>\$</u>	<u>2,149.00</u>

WATER DISTRICT #1

<i>Transfer From:</i>	SW8310.4	Admin Contractual	\$	65.00
		TOTAL:	<u>\$</u>	<u>65.00</u>

<i>Transfer To:</i>	SW8340.1	Transmission & Distr Svc	\$	65.00
		TOTAL:	<u>\$</u>	<u>65.00</u>

WATER DISTRICT #3

<i>Transfer From:</i>	SW8340.2	Trans & Distr Equip - Tower	\$	4,916.00
	SW8340.4	Transmission & Distr Contr	\$	1,500.00
		TOTAL:	\$	<u><u>6,416.00</u></u>

<i>Transfer To:</i>	SW1320.4	Independent Auditing	\$	314.00
	SW8320.4	Source of Supply Contractual	\$	6,102.00
		TOTAL:	\$	<u><u>6,416.00</u></u>

WATER DISTRICT #4

<i>Transfer From:</i>	SW8340.2	Trans & Distr Equip - Tower	\$	2,322.00
		TOTAL:	\$	<u><u>2,322.00</u></u>

<i>Transfer To:</i>	SW1320.4	Independent Auditing	\$	298.00
	SW8320.4	Source of Supply Contractual	\$	2,024.00
		TOTAL:	\$	<u><u>2,322.00</u></u>

WATER DISTRICT #5

<i>Transfer From:</i>	SW8340.1	Trans & Distr Service	\$	350.00
	SW8340.2	Trans & Distr Equip - Tower	\$	6,300.00
	SW8340.4	Trans & Distr Contractual	\$	700.00
	SW9030.8	Social Security	\$	200.00
		Unanticipated Revenue		
	SW2140	Metered Sales	\$	2,400.00
		TOTAL:	\$	<u><u>9,950.00</u></u>

<i>Transfer To:</i>	SW1320.4	Independent Auditing	\$	320.00
	SW8310.4	Admin Contractual	\$	323.00
	SW8320.4	Source of Supply Contractual	\$	9,307.00
		TOTAL:	\$	<u><u>9,950.00</u></u>

WATER DISTRICT #6

<i>Transfer From:</i>	SW8310.4	Admin Contractual	\$	600.00
		Unanticipated Revenue		
	SW2140	Metered Sales	\$	1,835.00
		TOTAL:	\$	<u><u>2,435.00</u></u>

<i>Transfer To:</i>	SW8320.4	Source of Supply Contractual	\$	2,435.00
		TOTAL:	\$	<u><u>2,435.00</u></u>

WATER DISTRICT #7

<i>Transfer From:</i>	SW8340.1	Transmission & Distr Svc	\$	334.00
		TOTAL:	\$	<u><u>334.00</u></u>

<i>Transfer To:</i>	SW1320.4	Independent Auditing	\$	6.00
	SW8320.4	Source of Supply Contr	\$	328.00
		TOTAL:	\$	<u><u>334.00</u></u>

WATER DISTRICT #8 - (#5 Ext #1)

<i>Transfer From:</i>	SW8310.4	Admin Contractual	\$	295.00
	SW8340.1	Transmission & Dist Svc	\$	500.00
		TOTAL:	\$	<u><u>795.00</u></u>

<i>Transfer To:</i>	SW8320.4	Source of Supply Contr	\$	795.00
		TOTAL:	\$	<u><u>795.00</u></u>

WATER DISTRICT #9

<i>Transfer From:</i>	SW8320.4	Source of Supply Contr	\$	5.00
		TOTAL:	\$	<u><u>5.00</u></u>

<i>Transfer To:</i>	SW8330.4	Purification	\$	5.00
		TOTAL:	\$	<u><u>5.00</u></u>

SEWER DISTRICT #1

<i>Transfer From:</i>	SS8120.4	Sewage Coll. System Contr	\$ 8,777.00
			TOTAL: \$ 8,777.00

<i>Transfer To:</i>	SS8130.4	Sewage Treatment Disp	\$ 8,777.00
			TOTAL: \$ 8,777.00

GRANT ACCOUNT- WATER #9

<i>Transfer From:</i>		Unanticipated Revenue	
	SW4991	Rural Dev Grants	\$ 64,622.00
			TOTAL: \$ 64,622.00

<i>Transfer To:</i>	SW8310.4	Admin Contractual	\$ 15,109.00
	SW8340.4	Transmission & Dist Contr	\$ 49,513.00
			TOTAL: \$ 64,622.00

December 5, 2013

Town of Albion Zoning Board
Attn: Dan Strong, Chairman
3665 Clarendon Rd.
Albion, NY 144

Dear Dan,

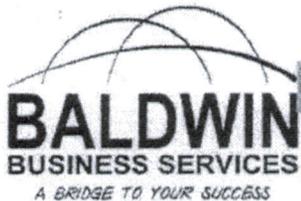
Please accept my resignation as a member of the Town of Albion, Zoning Board effective 12/31/2013. I have had the pleasure of serving on this Board for the past 20 years. Unfortunately due to some health problems it has become very difficult to attend meetings.

I wish to thank you Dan and the other members of the board for all courtesies extended to me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sally", with a long, sweeping horizontal flourish extending to the right.

Sally Rytlewski
13324 State Route 31
Albion NY 14411



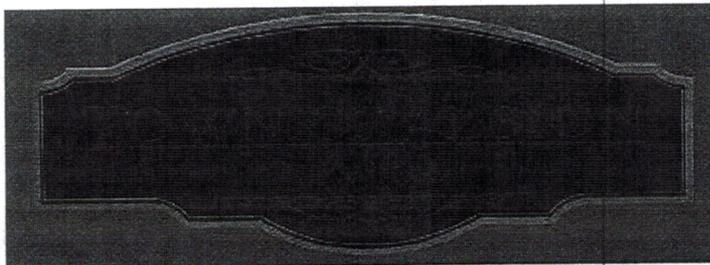
Baldwin Business Services, LLC
42 North State Street
Nunda, NY 14517

DATE: December 16, 2013
TO: The Town of Albion
FROM: Baldwin Business Services
SUBJECT: Records & Review

Baldwin Business Services will review the records for the Town Clerk, Tax Collector, and Justice Clerk. This will include reviewing the reconciled accounts with the bank statements for proper account balance and will identify any errors as well as make you aware of any corrections. We will Review, analyze and reconcile accounts for accuracy and confer with you regarding any items not fully understood. **Our fees for services rendered are in the amount of \$1500**, this is based on the work performed. If there are any questions please feel free to give us a call.

Sincerely,

Thomas Baldwin
Partner
Baldwin Business Services LLC



Town of Albion, New York
Proposal to Provide Professional Services

December 19, 2013

Submitted to:

Mr. Dennis Stirk
Supervisor
Town of Albion
3665 Clarendon Road
Albion, New York 14411

Submitted by:

Randall R. Shepard, CPA, Partner
Bonadio & Co., LLP
171 Sully's Trail, Suite 201
Pittsford NY, 14543
Phone: (585) 249-2873
Fax: (585) 381-3131
www.bonadio.com
rshepard@bonadio.com



We are proposing to provide the following services to the Town of Albion, New York (the Town).

There are two options to completing the services relating to the Town's Justice Court, Town Clerk, and Tax Collector. Option 1 includes the procedures (listed below) we normally complete for our municipalities. Option 2 includes the procedures the Town has completed in the past and consists of the completion of the annual checklist from the New York State Office of the State Comptroller. This proposal describes both options.

Option 1

We propose to apply agreed-upon procedures as indicated below on the internal controls of the Town's Justice Court, Town Clerk, and Tax Collector functions (the functions) for the year ended December 31, 2013. This engagement is solely to assist the Town in evaluating the Justice Court, Town Clerk, and Tax Collector processes based on the New York State Office of the State Comptroller guidelines. Our engagement to apply agreed-upon-procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Specific steps to be taken for each department include:

Justice Court

1. Document our understanding of the internal accounting controls over the procedures for handling cash and recording transactions through discussions with the Court Clerk.
2. Obtain a judgmental sample of bank reconciliations for both Justice's bail and fine accounts and trace to supporting documentation for three months selected during the year ended December 31, 2013.
3. Obtain a judgmental sample of 10 receipts and 10 disbursements from both Justice's fine and bail accounts for the year ended December 31, 2013 and agree to supporting documentation.
4. Obtain the bail account balances of both Justices as of the year ended December 31, 2013 and trace to supporting documentation.

Town Clerk

1. For the cash receipts process, determine whether:
 - a. The cash receipts journal is up to date and maintained in a manner that identifies the date received, payer, purpose and that the amounts received are referenced to subsidiary receipt records.
 - b. Un-deposited cash receipts are kept safeguarded.
 - c. Duplicate deposit slips are maintained.
 - d. Deposit amounts per the bank statement agree with cash receipt amounts based on a random sample of 5 cash receipts.
 - e. Deposits are taken to the bank and recorded timely, with timely defined as no later than the third business day after \$250 has been collected, based on a random sample of 5 deposits.
 - f. The cash receipts journal is totaled and summarized monthly.
2. For the cash disbursements process, determine whether:
 - a. The cash disbursements journal is up to date and maintained in a manner that identifies amounts disbursed either individually or totals referenced to abstracts or payroll.
 - b. Pre-numbered check stock is used for disbursements.
 - c. Obtain a haphazard sample of 5 checks to ensure they are signed by the Town Clerk.
 - d. Cancelled checks or check images are returned with bank statements and maintained on file.
 - e. Unused checks are properly controlled (blank check stock).
 - f. Checks are recorded in the disbursements journal and are up-to-date.
3. We will obtain a sample of bank accounts to identify if they are reconciled timely, with timely defined as within 5-7 business days of receipt of the statement, or 7-10 business days of month-end, and that reconciliations are documented, reviewed and agree with accounting records.

Tax Collector

1. We will obtain the Tax Collector's settlement statement and determine whether all issues/concerns have been adequately resolved.
2. We will obtain a sample of bank accounts to identify if they are reconciled timely, with timely defined as within 5-7 business days of receipt of the statement, or 7-10 business days of month-end, and that reconciliations are documented, reviewed and agree with accounting records.
3. For the cash receipts process, determine whether:
 - a. The cash receipts journal is up to date and maintained in a manner that identifies the date received, payer, tax account number, tax amount, and interest amount.
 - b. Duplicate deposit slips are maintained.
 - c. Deposit amounts per the bank statement agree with cash receipt amounts based on a random sample of 5 cash receipts.
 - d. Deposits are taken to the bank and recorded timely, with timely defined as within one business day of collection based on a random sample of 5 receipts.

Tax Collector (Continued)

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

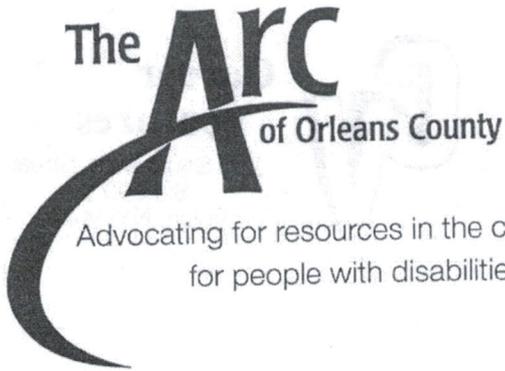
Option 2

We propose to apply agreed-upon procedures consisting of inquiry of appropriate Town personnel regarding on the internal controls of the Town's Justice Court, Town Clerk, and Tax Collector functions (the functions) for the year ended December 31, 2013. This engagement is solely to assist the Town in completing the Office of State Comptroller's checklist for the Justice Court, Town Clerk, and Tax Collector. Our engagement to apply agreed-upon-procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

* * * *

Because the agreed-upon procedures listed above do not constitute an examination, we will not express an opinion on the cash receipts and disbursements practices of the Town Justice Court, Town Clerk, and Tax Collector. In addition, we have no obligation to perform any procedures beyond those listed above.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the Town, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. We will meet with you and each of the department managers to discuss the results of our engagement, if applicable.



Advocating for resources in the community
for people with disabilities



**Career
Ventures**

243 South Main Street
Suite 271
Albion, NY 14411

October 31, 2013



Dear Albion Town Hall:

Due to the raise of the minimum wage, prevailing wage and the increasing cost of supplies, we have found it necessary to make a small increase in the cost of our services. Your company will now be charged \$ 343.84 per month. This represents a 2.0% increase of your yearly cost in price. This increase will take effect on **January 1, 2014**. A new month to month contract is also enclosed for your signature and can be returned in the SASE.

We are also requesting that you complete the enclosed satisfaction survey and return it in the SASE. This survey also serves to update our contact information so completion of the survey, if only the contact information, is crucial.

We look forward to serving your professional cleaning needs for years to come. Please do not hesitate to contact me at (585) 589-0305 ext. 4325 if you have any questions or need further clarification of our changes. Again, thank you for your business.

Thank you,

Melissa

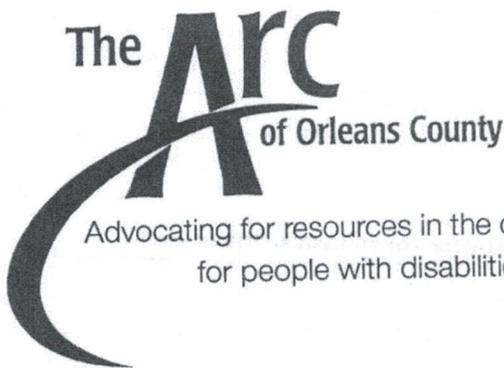
Melissa Cotter
Supported Employment/Mobile Crew Manager
585-589-0305 x4325

(585) 589-0305



(585) 589-6323 Fax





Advocating for resources in the community
for people with disabilities



**Career
Ventures**

243 South Main Street
Suite 271
Albion, NY 14411

CUSTODIAN CONTRACT
Albion Town Hall
1/1/14-12/31/14
Month to month contract

Contractor Agency: The Arc of Orleans County
243 S. Main Street
Albion, NY 14411
585-589-0305 extension 4325
585-589-6323 – FAX

Contact Person: Melissa Cotter, Supported Employment Manager

Contract Agency: Town of Albion
Clarendon Rd.
Albion, NY 14411

Contact Person:

Cost of Services: \$343.84 per month.

This custodian contract is an agreement between The Arc of Orleans County and Albion Town Hall. Both agencies have agreed upon all terms and procedures.

A handwritten signature in cursive script that reads "Melissa Cotter".

Melissa Cotter, Supported Work Manager

12/4/13

Date

Date

Please sign one of two copies and return in SASE.

