

**LUMBERLAND TOWN BOARD**  
**SPECIAL MEETING MINUTES**  
**JANUARY 18, 2016**

The Town Board of the Town of Lumberland held a Special Meeting on Monday, January 18, 2016, at 6:30 p.m., at the Municipal Building in Glen Spey, N.Y. for the purpose of conducting annual 2015 Departmental Book Audits. Supervisor Jenny Mellan opened the meeting at 6:45 p.m.

Those members present were:

Supervisor Jenny Mellan  
Councilman/Deputy Supervisor Leigh Sherman  
Councilman James Akt  
Councilman Joseph Carr was absent  
Councilwoman Zoriana Gingold was Absent

Also present were Town Clerk/Tax Collector Virginia Horn, Museum Director/Cultural Series Director Frank Schwarz, Buildings Dept. Clerk & Planning & Zoning Board Clerk Laurie Terry, and Justice Court Clerk Lorry King.

The Board members met with the Planning Board Clerk, Laurie Terry to review her 2015 books. Terry reported she keeps a register, escrow deposit and checkbook. Terry explained when the Engineer sends a bill for reviewing a site plan he is paid directly out of the escrow account. Terry reported that when the Attorney for the Boards bills the Town she is paid by the Town and the Town is reimbursed for the cost from the escrow account if the bill is in reference from a particular site plan. Terry reported that any monies left in the escrow account for a particular project at the end of the project is given back to the applicant.

Zoning Board of Appeals Clerk Laurie Terry reported there is only 2 projects before the ZBA and that it is the same procedure as the Planning Board.

The Board members met with the Buildings Dept. Clerk, Laurie, to review their 2015 book audit. Terry reported that her monthly report shows what was taken in each month and the amount that is written out to the Town Clerk for those permits. Terry reported her bank balance reflects all taken in except for the month of October when she wrote a check to the Town Clerk before she did her deposit but the mistake was cleared out in November.

Cultural Series Director Frank Schwarz reviewed his 2015 audit with the Town Board members. Schwarz reported they received a DVAA grant for \$1,455.00 which helped run the Cultural Series concerts. Schwarz reported on the revenues from the various

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concerts with a total of all at \$2,375.00. Schwarz reported he keeps his bank statements and ledgers and a checkbook which varies from year to year because it depends on what you get from the grant. Schwarz noted that they cannot solicit funds but can accept donations.

Museum Director Frank Schwarz reported there is \$20 in the Museum bank account from prior sales which is for the sale of history booklets.

Supervisor Mellan reported there is no report from the Supervisor's Office because there is an audit being done by the outside auditor.

The Board members met with the Justice Court Clerk, Lorry King, to review her 2015 book audit. King reported every month she zeros out and gives the Supervisor's Office a check. King reported she has separate accounts for each judge. King reported they receive back a percentage from the court administration which this year they got around \$22,000.00. King reported each judge has to sign their own checks and submit reports. King noted she gets a receipt each month from the bookkeeper which was a recommendation from the auditors. King stated when people use their credit cards for payment she tells them what they will be charged by the card company, noting the town does not get any part of that fee.

The Town Clerk reviewed her 2015 book audits with the Town Board members. The Town Clerk reported she has two accounts, noting one is for licensing and the other is for all other revenues. The Town Clerk reported she started the licensing account with \$1.49 at the beginning of the year and ended the year with a \$1.49 balance in that account. The Town Clerk reported she started her general account with a \$2.00 balance at the beginning of the year and ended the year with a \$2.00 balance. The Town Clerk also noted she started the year with a \$25 Petty Cash balance and ended the year with a \$25 Petty Cash balance. The Board members reviewed the Town Clerk's bank statements. The Town Clerk noted the Comptroller's Office requested that all bank statements be reconciled each month and dated and initialed when done. The Town Clerk noted that she only had one issue during the year and that was because she deposited an amount into the wrong account but it was reconciled within the next month.

The Board members reviewed the Tax Collector's 2015 book audit with Tax Collector Virginia Horn. Horn reported that with this being the first year her office did the tax collecting there were a few issues. Horn noted that with very little training it was particular confusing but her office managed to get through the first season. Horn reported that her balances were different than what the program she uses said it was. Horn noted that she had more money in the account after the tax collecting season than

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the program said it should have but that balance did not take into consideration the bank interest and miscellaneous fees. Horn stated she is still working on trying to reconcile the account. Horn noted that she had a balance of \$6.07 in August after writing the Town a final check for the overage that was in the account. Horn noted that her last two bank statements reflected an additional \$6.09 in the account for each month and was not sure where that money came from. Horn noted she will check with the bank to see why those additional amounts were added to her account. Horn reported that so far this year things are reconciling to the amount we have and the program is saying we have.

Councilman Sherman made a motion to adjourn at 7:34 p.m., seconded by Councilman Akt, all in favor, so carried.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Virginia V. Horn". The signature is written in black ink and is positioned above the printed name.

Virginia V. Horn  
Town Clerk