

**Town Board Meeting**

**July 20, 2020**

**6:30 p.m.**

**Remote Meeting via [www.zoom.com](http://www.zoom.com) (id#: 845-2220-6414 password 721095)**

**Present:** Supervisor Aaron, Councilor Tucker, Councilor McCormack, Councilor Alexander, Councilor Legg, Attorney Smith.

**Also Present:** Bridgett Winkelman, Sue Murphy, Allan Wellington, Miranda Robinson, Jason Gabak (Skaneateles Press), Christine Buff, Kim Benda, Pete Buehler (Skaneateles Fire Department), Allan Mathelis, Mark Dadey, Duane Shoen, Evan Cleveland.

**Moment of Silence in memory of Ed Bettis:** Supervisor Aaron stated former Town Board member, Ed Bettis passed away today. Mr. Bettis had been a member of the Town Board for 8 years, from 1990-1998. He was a Purple Heart recipient in the Korean War. He was 90 years old. She stated Ed will be missed by the community and his family and asked for a moment of silence.

**Supervisor Aaron – COVID-19 Statement:** Supervisor Aaron reported there had been a possible exposure to COVID-19 with two of the Town of Skaneateles Lifeguards that are currently working at the waterfront at Clift Park.

Supervisor Aaron read the following joint statement:

The County, Town and Village are working diligently to keep residents safe and informed with accurate information. With the recent rise of positive COVID-19 cases in Skaneateles, we want to remind our residents and visitors to wear face coverings, practice social distancing and avoid planning or attending large social events.

We all know that the wonderful weather that we are experiencing this summer invites gatherings on the Lake and outdoor parties. We understand that after these difficult few months, everyone wants a return to normal. We want that too.

Unfortunately, the recent activities of some have had consequences that impact our community and in turn could also impact the reopening of schools. It could also halt or reverse our progress in terms of reopening much of our economy, including restaurants, gyms, movie theaters and event centers.

This past week, in an abundance of caution and with direction from the Onondaga County Department of Health, the Town of Skaneateles closed the swim area at Clift Park due to unconfirmed possible exposure to COVID-19. This has impacted many residents who rely on the swim area as their only way to enjoy the lake. The Health Department will notify us when the swim area will be able to resume operation.

We urge you to think beyond you and your family. We can be the model for how a community handles COVID-19, instead of a front-page story in the newspaper for disregarding state

guidelines. Our health and livelihood and our economic vitality depend on each of us. Please join us in working together as a community to stay healthy and safe.

Submitted on behalf of:

Janet L. Aaron, Supervisor  
Jim Greenfield, Deputy Supervisor  
Courtney Alexander, Councilor  
Chris Legg, Councilor  
Kevin McCormack, Councilor  
Mark Tucker, Councilor  
Julie Abbott, Kenan, County Legislator District 6  
Chair, Health & Human Services Committee

Marty Hubbard, Mayor  
Gregg Eriksen, Trustee  
Mary Sennett, Trustee  
Carol Stokes-Cawley, Trustee  
Kathleen Zapata, Trustee

**Highway, Water, Transfer Station:** Highway Superintendent Allan Wellington reported the Highway Department had installed guardrails over new culvert on Austin Road. Crews milled out driveways on Austin and Masters Roads to prep for paving next week, cleaned up fallen tree limbs, made repairs to equipment and started mowing roadsides for the second time. He reported they also helped the Town of Otisco with paving and also helped with site preparation for the concrete at the Sims Building. In the Water Department they performed quarterly maintenance on the four pressure reducing valves, flushed fire hydrants in District #2 and trimmed the grass around the fire hydrants in all the districts.

**Fire Department:** Supervisor Aaron reviewed the June 2020 Skaneateles Fire Department Report as prepared by Fire Chief Pete Buehler.

Fire Chief Peter Buehler reported the Firemen had started to meet in person again. They meet in the garage bay and are seated six feet apart. He reported the Fire Department had cancelled the Labor Day field days this year but will possibly still hold the chicken barbeque over the 2020 Labor Day weekend.

\*report attached

**Parks:** Parks Manager Sue Murphy reported the Waterfront reopened on Friday with the Onondaga County Health Department's approval, after the possible exposure to COVID-19 with 2 of the lifeguards while off duty. Ms. Murphy thanked the lifeguards and the staff for their honesty and commitment to protecting the community. She stated the boat launches are in full swing with the warm weather. The Farmers Market continues to be well attended and they are keeping up with the mowing and weeding in the Parks.

Supervisor Aaron thanked the lifeguards and stated they should be paid for the time the waterfront was closed. Councilor Alexander agreed and stated they were open and honest regarding their possible exposure and did the right thing to protect our community. It was the right thing to do.

On a motion of Councilor Alexander, seconded by Councilor Legg and with unanimous (5-0) affirmation the Town Board authorized the paying of the Town of Skaneateles Lifeguards for their

regular scheduled hours during the time period the water front at Clift Park was closed by Onondaga County due to a possible COVID-19 exposure.

Councilor Alexander also reported they are navigating through the new guidelines for parks and school activities. The Playground is open, and they are working with groups that have used the parks in the past and the school since the school fields are still closed other than those groups the park is only open to residents.

**Staff Engineer:** Staff Engineer Robinson reported they are working on the concrete at the Sims Building and repairs to the Soldier and Sailor Monument at Lakeview Cemetery. Installation of the LED Street Lights should start in approximately 3-4 weeks and the Smart Cities cameras portion of the project can begin when installation is complete. Engineer Robinson is waiting to get the proposal for the new meters from L&G. This will be in coordination with the Village. She also reported they are working on the Town of Skaneateles Water Code edits regarding meter pits and installation of new meters

**Veterans Outreach Coordinator:** Supervisor Aaron reported Cindy Meili was unable to be here this evening. In her absence Supervisor Aaron reported Ms. Meili had worked to replace the broken Veterans Flags at the Lakeview Cemetery. They replaced 32 flags. Supervisor Aaron Thanked Ms. Meili for her help to repair the vandalism at the Cemetery.

**Budget:** Budget Officer Winkelman reported she had completed the 2019 Audit with Inscerno, Inc and they were here tonight to report to the Town Board. She is beginning to prepare for the 2021 budget process.

**Minutes of July 6, 2020:** Councilor McCormack questioned if the copy of the minutes he reviewed had the correct Resolution regarding the water dispute with the Village. Town Clerk Julie Stenger stated she would make sure he had the correct copy.

On a motion of Councilor Alexander, seconded by Councilor McCormack, and with a (5-0) affirmation of the Town Board the minutes of July 6, 2020 were accepted as presented.

**2019 Auditor Report – Insero & Co:** Supervisor Aaron introduced auditors Duane Shone and Evan Cleveland of Insero and Company.

Mr. Shone thanked and complimented Budget Officer Winkelman and the other Town Departments for their cooperation in completing the 2019 Audit during COVID-19. Most of the work was completed remotely and by email with the Budget Officer and it had taken a little longer to finish but Ms. Winkelman and the other employees did a great job providing all the information they requested.

Mr. Shone reviewed the reports on the Town Clerk's office and the Justice Court. He stated both of these audits went very well. There were no comments of concern in either department.

Mr. Shone reviewed the Executive Summary for the Town of Skaneateles' 2019 audit. He stated the report identified no material internal control weaknesses at the financial statement level.

Evan Cleveland also reviewed the Executive Summary. Reviewing all Town Wide and Part Town funds.

Councilor Tucker questioned the decrease in some of the unappropriated fund balances. Mr. Cleveland stated the decrease in these funds was due to planned equipment purchases.

Budget Officer Winkelman thanked Mr. Shone and Mr. Cleveland and Supervisor Aaron also thanked Mr. Shone and Mr. Cleveland for their work especially during the COVID-19 shut down. She also thanked Budget Officer Winkelman for her excellent control of the Town Budget.

\*2019 Audit Executive Summary attached

**Staff Engineer – Duties and Responsibilities:** Supervisor Aaron stated the Town had created a new position, Town Staff Engineer. She stated with this new position they created a document reviewing the Roles and Responsibilities of the Municipal Engineer

The Town of Skaneateles Staff Engineer will provide technical assistance to the Town Board and all departments within the Town as needed. She/he will perform engineering duties in planning, designing, and overseeing construction & maintenance of proposals and approved projects.

Supervisor Aaron reviewed the following:

The position requires:

- Thorough knowledge of the principles, practices, standards, specifications, and equipment used in the construction and maintenance of all municipal owned facilities and utilities. (such as: streets, sidewalks, waterlines, storm sewers, sanitary sewers, building maintenance, transfer station, streetlights, etc.)
- Thorough knowledge of the design, construction, management and planning of all municipal owned facilities and utilities.
- Good knowledge of maintenance and repair of motorized equipment
- Good knowledge of safety precautions
- Ability to supervise contractors effectively, when necessary
- Ability to understand, explain and effectively carry out complex verbal and written directions
- Computer Skills
- Ability to develop and build teams - Encouraging and building mutual trust, respect, and cooperation among team members for projects and initiatives.
- Physical condition commensurate with the demands of the position.

Duties:

- Inventory all assets of the Town including equipment, buildings, water meters, water, and sewer infrastructure. Maintain and manage asset database. Review and recommend software to manage assets that includes a maintenance schedule.
- Conduct research to determine project requirements as assigned by the Department Liaisons and Department Heads
- Provide technical advice & support to the Town Board & Department Heads regarding planning, design, construction, modifications or structural repair maintenance of buildings, infrastructure, and utilities.

- Work with engineering consultants and contractors on Town construction projects, including design review, budget, and schedule management, resolving design conflicts and maintaining compliance with plans, specifications and any local, state or federal regulatory agencies.
- Prepare or present public reports on topics such as bid proposals & capital project proposals
- Manage project progress and inspect project sites to ensure conformance to design specifications and safety or sanitation standards.
- Conduct feasibility studies, economic analyses, rate analyses and create reports with recommendations to the Town Board
- Oversee and manage LED streetlights, including the maintenance contractor, smart cities vendors and associated databases.
- Attend related meetings and webinars as requested as the Town representative.
- Understand the annual budget process and Town policies. Make recommendations to support the requirements of this position.
- Work with the Budget Office to Develop and recommend long-range capital plans, forecasts, and budgets to the Town Board
- Research and make recommendations for grant opportunities.
- Works with the Budget Officer and Town Board to forecast future projects and budgetary needs
- Create, review and make recommendations on policies and procedures for internal controls and new or amended levels of services for the Town Board to consider.
- Head Safety Committee and work with Safety Committee Board Liaison to schedule meetings and safety discussions

Councilor Tucker asked if this had been submitted to the other departments for review and comment.

Supervisor Aaron stated this document had been reviewed by the current Staff Engineer but had not been distributed to other departments. It is meant to be a guide to the Staff Engineer to outline their duties.

Councilor Alexander reviewed the flow chart she created explaining the Staff Engineer position is to be of assistance to all departments.

Councilor Legg stated this is an important position to keep a schedule of maintenance on vehicles and equipment in each department and participate in the Town's Safety Committee.

Supervisor Aaron stated she would submit the list of the Roles and Responsibilities of Municipal Engineer for the Town of Skaneateles for their review and have it on the next Town Board Agenda.

### **Announcements/Correspondence/Updates**

- *Letter – Concerned Citizens Low Flying Planes:* Supervisor Aaron announced a letter was received from an unnamed group of citizens regarding low flying planes over Skaneateles. She stated it was also submitted to the FAA and would wait for their response.

- *Update – Zoning Code:* Attorney Smith stated the Planning staff had put a lot of work into the updated zoning. Supervisor Aaron stated the updated Code would be submitted to the Town Board for their review.
- *Update – Soldiers and Sailors Monument:* Supervisor Aaron stated Miranda Robinson, Staff Engineer is working on the repairs needed at the Soldier and Sailors Monument located in the Lakeview Cemetery. They are meeting with a mason to review what repairs are needed. There will need to be repointing of the stones which had not been done for at least 40 years.
- *9-Element Plan – County Loan:* Supervisor Aaron stated she had meet with Onondaga County and they had agreed to extend the loan for another year. This should give the Town enough time to receive the funding from the Department of State grant.

**Public Comment:** No Public Comment.

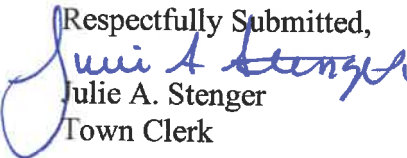
**Budget Amendments:** No budget amendments.

**Abstract #20-13:** On a motion of Councilor McCormack, seconded by Councilor Legg and with unanimous (5-0) affirmation of the Town Board vouchers #20-0743 - #20-0855 were authorized from the following funds:

General Fund:	\$ 79,936.26	Highway:	\$ 3,694.19
Water:	\$ 14,266.45	Sewer.:	\$ 1,396.22
Hwy Part Town:	\$ 55,319.64	T & A:	\$ 13,957.48
Part Town:	\$ 8,709.34		
<b>TOTAL:</b>	<b>\$177,279.58</b>		

**Executive Session – Attorney Advice:** On a motion of Councilor Alexander, seconded by Councilor Tucker and with unanimous (5-0) affirmation of the Town Board the meeting was adjourned to Executive Session at 7:35 p.m.

On a motion of Councilor Alexander, seconded by Councilor Tucker the meeting was returned to open session at 8:30 p.m. and immediately adjourned.

Respectfully Submitted,  
  
 Julie A. Stenger  
 Town Clerk

# **TOWN OF SKANEATELES**

**Skaneateles, New York**

## **EXECUTIVE SUMMARY**

**For the Year Ended  
December 31, 2019**

**DRAFT**

# TOWN OF SKANEATELES

## EXECUTIVE SUMMARY OF 2019 AUDIT REPORT AND FINDINGS

### Basic Financial Statements

Independent Auditors' Report on Basic Financial Statements

Independent Auditors' 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*

Communication with Those Charged with Governance at the Conclusion of the Audit

Management Comment Letter

### Description of Report and Findings

**Qualified opinion** on the Town of Skaneateles' (the Town) basic financial statements for the year ended December 31, 2019, due to not adopting GASB Statement No. 75.

Report on the Town's compliance with laws and regulations that may have a direct and material effect on the basic financial statements and on the Town's internal control structure, policies, and procedures based on the auditors' understanding of the internal control structure and assessment of control risk obtained as part of the audit of the basic financial statements. This report identified **no material internal control weaknesses at the financial statement level.**

A letter that specifically addresses certain required communications to the Town Board in accordance with professional standards. There were **no comments of concern** to be reported regarding the following:

- Qualitative Aspects of Accounting Practices
- Difficulties Encountered in Performing the Audit
- Corrected and Uncorrected Misstatements
- Disagreements with Management
- Management Representations
- Management Consultations with Other Independent Accountants
- Other Audit Findings or Issues
- Other Matters

A separate management comment letter dated \_\_\_\_\_, 2020 has been issued that describes upcoming changes in accounting standards and other matters.



# TOWN OF SKANEATELES

## 3 YEAR FINANCIAL STATEMENT ANALYSIS

### GENERAL TOWN-WIDE FUND

	December 31, 2019	December 31, 2018	December 31, 2017
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,817,651	\$ 2,085,094	\$ 1,965,543
Other Assets	293,288	278,292	259,783
<b>Total Assets</b>	<b>\$ 2,110,939</b>	<b>\$ 2,363,386</b>	<b>\$ 2,225,326</b>
<b>LIABILITIES</b>			
Accounts Payable and Accruals	\$ 208,472	\$ 159,066	\$ 185,592
<b>Total Liabilities</b>	<b>208,472</b>	<b>159,066</b>	<b>185,592</b>
<b>FUND BALANCES</b>			
Nonspendable	20,386	28,492	20,245
Restricted	1,264,731	1,137,295	1,233,648
Assigned	200,000	135,000	100,000
Unassigned	417,350	903,533	685,841
<b>Total Fund Balance</b>	<b>1,902,467</b>	<b>2,204,320</b>	<b>2,039,734</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,110,939</b>	<b>\$ 2,363,386</b>	<b>\$ 2,225,326</b>

### GENERAL PART-TOWN FUND

	December 31, 2019	December 31, 2018	December 31, 2017
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 976,602	\$ 968,136	\$ 963,709
Other Assets	7,175	10,553	22,229
<b>Total Assets</b>	<b>\$ 983,777</b>	<b>\$ 978,689</b>	<b>\$ 985,938</b>
<b>LIABILITIES</b>			
Accounts Payable and Accruals	\$ 24,397	\$ 16,544	\$ 45,365
<b>Total Liabilities</b>	<b>24,397</b>	<b>16,544</b>	<b>45,365</b>
<b>FUND BALANCES</b>			
Nonspendable	3,506	8,463	2,124
Assigned	70,000	40,000	
Unassigned	885,874	913,682	938,449
<b>Total Fund Balance</b>	<b>959,380</b>	<b>962,145</b>	<b>940,573</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 983,777</b>	<b>\$ 978,689</b>	<b>\$ 985,938</b>

Note: Abstracted from Audited Financials - See Audit Reports for Complete Information

# TOWN OF SKANEATELES

## 3 YEAR FINANCIAL STATEMENT ANALYSIS

### GENERAL TOWN-WIDE FUND

	December 31, 2019	December 31, 2018	December 31, 2017
<b>REVENUES</b>			
Real Property Taxes and Tax Items	\$ 1,862,962	\$ 1,785,419	\$ 1,699,657
State Sources	339,545	299,663	307,477
Other	233,080	212,042	236,605
<b>Total Revenues</b>	<b>2,435,587</b>	<b>2,297,124</b>	<b>2,243,739</b>
<b>EXPENDITURES AND OTHER USES</b>			
General Governmental Support	665,416	653,086	822,400
Home and Community Services	640,480	534,374	538,788
Employee Benefits	346,482	344,162	328,394
Other	1,085,062	600,916	656,339
<b>Total Expenditures and Other Uses</b>	<b>2,737,440</b>	<b>2,132,538</b>	<b>2,345,921</b>
<b>Change in Fund Balance</b>	<b>\$ (301,853)</b>	<b>\$ 164,586</b>	<b>\$ (102,182)</b>

### GENERAL PART-TOWN FUND

	December 31, 2019	December 31, 2018	December 31, 2017
<b>REVENUES</b>			
Real Property Taxes and Tax Items	\$ 150,962	\$ 148,326	\$ 187,346
State Sources	7,068	7,069	7,069
Other	139,154	129,356	167,034
<b>Total Revenues</b>	<b>297,184</b>	<b>284,751</b>	<b>361,449</b>
<b>EXPENDITURES AND OTHER USES</b>			
Home and Community Services	212,807	182,049	180,759
Other	87,142	81,130	60,214
<b>Total Expenditures and Other Uses</b>	<b>299,949</b>	<b>263,179</b>	<b>240,973</b>
<b>Change in Fund Balance</b>	<b>\$ (2,765)</b>	<b>\$ 21,572</b>	<b>\$ 120,476</b>

Note: Abstracted from Audited Financials - See Audit Reports for Complete Information

# TOWN OF SKANEATELES

## 3 YEAR FINANCIAL STATEMENT ANALYSIS

### HIGHWAY TOWN-WIDE FUND

	<u>December 31, 2019</u>	<u>December 31, 2018</u>	<u>December 31, 2017</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 721,342	\$ 491,149	\$ 272,910
Other Assets	31,018	9,100	6,089
<b>Total Assets</b>	<u>752,360</u>	<u>500,249</u>	<u>278,999</u>
<b>LIABILITIES</b>			
Accounts Payable and Accruals	303,017	24,627	59,022
<b>Total Liabilities</b>	<u>303,017</u>	<u>24,627</u>	<u>59,022</u>
<b>FUND BALANCES</b>			
Nonspendable	6,018	9,100	6,089
Restricted	443,325	333,150	246,365
Assigned		133,372	(32,477)
<b>Total Fund Balance</b>	<u>449,343</u>	<u>475,622</u>	<u>219,977</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 752,360</u>	<u>\$ 500,249</u>	<u>\$ 278,999</u>

### HIGHWAY PART-TOWN FUND

	<u>December 31, 2019</u>	<u>December 31, 2018</u>	<u>December 31, 2017</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 733,171	\$ 717,323	\$ 582,529
Other Assets	9,880	10,600	8,368
<b>Total Assets</b>	<u>743,051</u>	<u>727,923</u>	<u>590,897</u>
<b>LIABILITIES</b>			
Accounts Payable and Accruals	42,131	17,530	15,228
<b>Total Liabilities</b>	<u>42,131</u>	<u>17,530</u>	<u>15,228</u>
<b>FUND BALANCES</b>			
Nonspendable	6,753	8,731	6,860
Assigned	694,167	701,662	568,809
<b>Total Fund Balance</b>	<u>700,920</u>	<u>710,393</u>	<u>575,669</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 743,051</u>	<u>\$ 727,923</u>	<u>\$ 590,897</u>

Note: Abstracted from Audited Financials - See Audit Reports for Complete Information

# TOWN OF SKANEATELES

## 3 YEAR FINANCIAL STATEMENT ANALYSIS

### HIGHWAY TOWN-WIDE FUND

	<u>December 31, 2019</u>	<u>December 31, 2018</u>	<u>December 31, 2017</u>
<b>REVENUES</b>			
Real Property Taxes and Tax Items	\$ 371,900	\$ 430,235	\$ 428,035
State Sources			16,828
Other	<u>304,061</u>	<u>302,683</u>	<u>172,325</u>
<b>Total Revenues</b>	<u>675,961</u>	<u>732,918</u>	<u>617,188</u>
<b>EXPENDITURES</b>			
Transportation and Employee Benefits	<u>702,240</u>	<u>477,273</u>	<u>637,865</u>
<b>Total Expenditures</b>	<u>702,240</u>	<u>477,273</u>	<u>637,865</u>
<b>Change in Fund Balance</b>	<u>\$ (26,279)</u>	<u>\$ 255,645</u>	<u>\$ (20,677)</u>

### HIGHWAY PART-TOWN FUND

	<u>December 31, 2019</u>	<u>December 31, 2018</u>	<u>December 31, 2017</u>
<b>REVENUES</b>			
Real Property Taxes and Tax Items	\$ 410,444	\$ 407,930	\$ 405,494
State Sources	128,190	324,561	110,457
Other	<u>14,991</u>	<u>6,760</u>	<u>5,127</u>
<b>Total Revenues</b>	<u>553,625</u>	<u>739,251</u>	<u>521,078</u>
<b>EXPENDITURES</b>			
Transportation and Employee Benefits	<u>563,098</u>	<u>604,527</u>	<u>454,915</u>
<b>Total Expenditures</b>	<u>563,098</u>	<u>604,527</u>	<u>454,915</u>
<b>Change in Fund Balance</b>	<u>\$ (9,473)</u>	<u>\$ 134,724</u>	<u>\$ 66,163</u>

Note: Abstracted from Audited Financials - See Audit Reports for Complete Information

# TOWN OF SKANEATELES

## 3 YEAR FINANCIAL STATEMENT ANALYSIS

### PROPRIETARY FUND - MUNICIPAL WATER FUND

	December 31, 2019	December 31, 2018	December 31, 2017
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 80,980	\$ 38,792	\$ 21,384
Capital Assets, Net	577,626	597,039	526,166
Other Assets	57,271	52,539	61,078
<b>Total Assets</b>	<b>715,877</b>	<b>688,370</b>	<b>608,628</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
	17,069		
<b>LIABILITIES</b>			
Accounts Payable and Accruals	13,991	21,761	23,144
Bonds Payable	259,400	295,500	331,600
Other Liabilities	134,989	123,500	88,500
<b>Total Liabilities</b>	<b>408,380</b>	<b>440,761</b>	<b>443,244</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
	4,294		
<b>NET POSITION</b>			
Net Investment in Capital Assets	318,226	301,539	194,566
Restricted	12,949	11,561	11,544
Unrestricted (Deficit)	(10,903)	(65,491)	(40,726)
<b>Total Net Position</b>	<b>\$ 320,272</b>	<b>\$ 247,609</b>	<b>\$ 165,384</b>

### PROPRIETARY FUND - MUNICIPAL SEWER FUND

	December 31, 2019	December 31, 2018	December 31, 2017
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 56,199	\$ 60,630	\$ 66,101
Other Assets	31,159	30,557	30,276
<b>Total Assets</b>	<b>87,358</b>	<b>91,187</b>	<b>96,377</b>
<b>LIABILITIES</b>			
Accounts Payable and Accruals	1,925	1,936	2,092
<b>Total Liabilities</b>	<b>1,925</b>	<b>1,936</b>	<b>2,092</b>
<b>NET POSITION</b>			
Restricted	5,413	5,364	5,356
Unrestricted	80,020	83,887	88,929
<b>Total Net Position</b>	<b>\$ 85,433</b>	<b>\$ 89,251</b>	<b>\$ 94,285</b>

Note: Abstracted from Audited Financials - See Audit Reports for Complete Information

# TOWN OF SKANEATELES

## 3 YEAR FINANCIAL STATEMENT ANALYSIS

### PROPRIETARY FUND - MUNICIPAL WATER FUND

	<u>December 31, 2019</u>	<u>December 31, 2018</u>	<u>December 31, 2017</u>
<b>REVENUES</b>			
Revenue from Operations	\$ 402,557	\$ 414,401	\$ 419,643
Other Revenues	588	623	152
<b>Total Revenues</b>	<u>403,145</u>	<u>415,024</u>	<u>419,795</u>
<b>EXPENDITURES</b>			
Operations and Maintenance	245,844	244,268	261,836
Other	81,630	88,531	349,596
<b>Total Expenditures</b>	<u>327,474</u>	<u>332,799</u>	<u>611,432</u>
<b>Change in Net Position</b>	<u>\$ 75,671</u>	<u>\$ 82,225</u>	<u>\$ (191,637)</u>

### PROPRIETARY FUND - MUNICIPAL SEWER FUND

<b>REVENUES</b>			
Revenue from Operations	\$ 17,765	\$ 18,759	\$ 22,075
Other Revenues	514	46	57
<b>Total Revenues</b>	<u>18,279</u>	<u>18,805</u>	<u>22,132</u>
<b>EXPENDITURES</b>			
Operations and Maintenance	22,097	23,839	23,839
<b>Total Expenditures</b>	<u>22,097</u>	<u>23,839</u>	<u>23,839</u>
<b>Change in Net Position</b>	<u>\$ (3,818)</u>	<u>\$ (5,034)</u>	<u>\$ (1,707)</u>

Note: Abstracted from Audited Financials - See Audit Reports for Complete Information

# **TOWN OF SKANEATELES**

## **EXECUTIVE SUMMARY OF 2019 AUDIT**

### **AUDIT FOCUS/REPORTING OBJECTIVES**

#### 1) Financial Statements:

- \* Management's Discussion and Analysis
- \* Government-wide Financial Statements
- \* Governmental Fund Financial Statements
- \* Notes to Financial Statements
- \* Budgetary Comparison Schedules
- \* Required Supplementary Information

### **AUDIT APPROACH**

- \* Preliminary Planning
- \* Consideration of Internal Control Structure
- \* Tests of Controls
- \* Tests of Compliance with Laws and Regulations
- \* Substantive Testing of Financial Information

### **AUDIT REPORTS**

- 1) Report on Financial Statements
- 2) Report on Internal Control over Financial Reporting and on Compliance and Other Matters

### **UNDERSTANDING THE TOWN'S OPERATIONS**

- \* Services Provided
- \* Assessment of Accounting and Reporting System
- \* Nature of Activities
- \* Special Reporting Requirements
- \* Nature of Compliance Requirements
- \* Assessment of Management

### **FACTORS AFFECTING THE SCOPE OF TESTING**

- \* Effectiveness of Overall Financial Controls
- \* Qualifications of Key Personnel
- \* Appropriate Segregation of Duties
- \* Budget Administration
- \* Ability to Issue Timely and Accurate Financial Reports

### **CONSIDERATION OF INTERNAL CONTROL STRUCTURE**

- \* Ability to Demonstrate Compliance with Laws and Regulations
- \* Effectiveness of Budget Process
- \* Accuracy and Comprehensiveness of Internal Reporting
- \* Existence of Adequate Policies and Procedures