



Village of Perry Board of Trustees

Village Board Meeting • Agenda • Tuesday, September 2, 2025 • 7:30 PM

Village Board Room • 46 N Main Street, Perry, NY 14530

1. Open Meeting and Pledge of Allegiance
2. Public Comment
3. Presentations & Board Actions
 - a. Approval of Minutes – August 18, 2025
 - b. Resolution Declaring Village Vehicle as Surplus
 - c. Resolution Authorizing Building Improvement Loan Disbursement
 - d. Resolution Authorizing Partnership Between Letchworth Community Access and Sarah McGinnis Photography
 - e. Resolution Approving Audit of Village Financial Statements and the Village Justice Court Records for the 2024-2025 Fiscal Year
4. Clerk/Deputy Treasurer's Report
5. Department/Committee Reports
 - a. Public Works Committee Recommendation
6. Trustee Reports
7. Executive Session

**VILLAGE OF PERRY
VILLAGE BOARD MEETING MINUTES
AUGUST 18, 2025**

A regular board meeting of the Village of Perry was held at the Village Hall, 46 North Main Street, Perry, New York at 7:30 pm on the 18th day of August 2025.

PRESENT:	Rick Hauser	Mayor
	Arlene Lapiana	Trustee
	Joel Bouchard	Trustee
	Richard Muolo	Trustee
	Sandy Lawrence	Trustee
ALSO PRESENT:	Samantha Marcy	Administrator
	Christina Slusser	Village Clerk
GUESTS:	Lorraine Sturm	Perry Herald

Mayor Hauser called the meeting to order at 7:30 pm and led in the Pledge of Allegiance.

PUBLIC COMMENT

No comments.

MINUTES

Trustee Lapiana made a motion to approve the minutes for August 4, 2025 which was seconded by Trustee Lawrence and carried with all voting aye.

RESOLUTION AUTHORIZING CHARGE FOR GARBAGE REMOVAL

WHEREAS, Chapter 465-14 A of the Village of Perry Code states that all exterior of the premises shall be kept free from hazards including garbage, solid waste, hazardous waste and trash; and

WHEREAS, garbage will be permitted adjacent to the roadway on the day before and on the night hours of pickup only; and

WHEREAS, on July 17, 2025, garbage was observed at 32 Water St. (tax map no. 100.8-2-38) adjacent to the roadway; and

WHEREAS, notice was placed at the property with a 24-hour time frame for removal; and

WHEREAS, since the items were not removed within the designated time frame, the Village of Perry DPW removed the items; and

WHEREAS, per Chapter 465-18 all costs incurred by the Village of Perry for such removal including but not limited to; labor, fuel, tipping fees, benefits, tax and insurance, shall be assessed against the owner of said property; and

BE IT RESOLVED, that the Village of Perry Board of Trustees hereby authorizes the Village Clerk's Office to produce a bill for 32 Water St. for costs associated with garbage removal totaling \$77.50.

Trustee Lapiana made a motion to adopt the resolution authorizing charges for garbage removal at 32 Water Street. This motion was seconded by Trustee Muolo and carried with all voting aye.

RESOLUTION APPROVING WAIVER OF VACANT BUILDING REGISTRY FEES FOR 50 WATROUS STREET (TAX MAP NO. 100.11-4-21)

WHEREAS, the Village of Perry had previously sent a vacant building application to the owners of the property located at 50 Watrous Street (tax map no. 100.11-4-21) and no response was received; and

WHEREAS, an invoice was created and sent to the property owner in the amount of \$250.00 per the fee schedule; and

WHEREAS, the owner reached out upon receipt of the invoice stating that the property is used as a vacation home and is maintained year-round; and

WHEREAS, per Section 465-21 C. (4) of the Vacant Building Registry Law, "If the building is a single family residence to be vacant for three to six months during the year (typically during the winter), the owner must establish a method for maintenance while the residence is unoccupied. Applicants who select this plan shall be exempt from the vacant building fees (§ [465-22](#))"; and

WHEREAS, the owner has filled out the application, and has been approved by the Zoning Enforcement Officer; and

WHEREAS, the owner is requesting a waiver of the original invoice that was produced given that the property is not abandoned or unused; and

WHEREAS, the Zoning and Planning Committee have reviewed the request and are recommending waiving the charges totaling \$250.00; and

NOW, THEREFORE BE IT RESOLVED, the Village of Perry Board of Trustees hereby approves the waiver of Vacant Building Registry Fees for the original invoice of \$250.00.

Trustee Bouchard made a motion to approve the waiver of vacant building fees for 50 Watrous Street which was seconded by Trustee Lapiana and carried unanimously.

RESOLUTION ACCEPTING EPG GRANT AWARD FOR WASTEWATER TREATMENT PLANT OUTFALL EVALUATION

WHEREAS, the Village of Perry applied for an EPG grant to prepare a Preliminary Engineering Report to evaluate the options for the Wastewater Treatment plant outfall structure; and

WHEREAS, the Village of Perry has been awarded the NYS Environmental Facilities Corporation (EFC) Wastewater Infrastructure Engineering Planning Grant (EPG) in an amount not to exceed \$50,000 for the development of the engineering report; and

BE IT RESOLVED, that the Village Board of Trustees hereby acknowledges and accepts the EPG Grant Award and authorizes the Mayor to execute the award document.

Trustee Bouchard made a motion to adopt the resolution accepting the EPG grant award for the Wastewater Treatment Plant outfall evaluation which was seconded by Trustee Muolo and carried unanimously.

CLERK/DEPUTY TREASURER REPORT

VILLAGE OF PERRY

**Abstract # 006
Summary by Fund**

08/15/2025
11:08:11

Code	Fund	Prepays	Unpays	Totals
A	GENERAL FUND	2,310.51	56,049.90	58,360.41
CD	SPECIAL GRANT FUND		626.60	626.60
F	WATER FUND	133.93	23,641.66	23,775.59
G	SEWER FUND	202.24	10,511.01	10,713.25
HF	WATER TREATMENT PLANT PROJECT		14,445.25	14,445.25
HS	CAPITAL PROJECT - SEWER IMPROV		258.75	258.75
JA	SILVER LAKE WATERSHED COMMISSI		61.08	61.08
TA	TRUST & AGENCY		689.76	689.76
Total:		2,646.68	106,284.01	108,930.69

Trustee Lapiana audited vouchers #383-487. Motion to approve payment of abstract #6 in the amount of \$108,930.69 was made by Trustee Bouchard, seconded by Trustee Muolo, and carried with all voting aye. A tax collection trial balance dated 8/15/2025 was also provided.

DEPARTMENT/COMMITTEE REPORTS

The following reports were provided for review: Treasurer's Financial Reports, Superintendent of Public Works, Water and Sewer Departments, and Police Department. The Property Maintenance Officer report was not received.

TRUSTEE REPORTS

Trustee Lapiana attended the Fire Committee meeting. Fire Chief Spink went over the number of calls for the town in preparation for the contract to expire at the end of the year. There are still talks about fire district consolidation. David Spink will start on 9/2/2025 as the School Resource Officer (SRO). Fire prevention at the school is scheduled for 10/9/2025. First Responder's Night at the Charcoal Corral is scheduled for 10/4/2025.

Trustee Bouchard also attended the Fire Committee meeting. Four new fire fighters are going through their initial training. The department is short on key fobs and pagers due to increased participation. The Community Night Out held on 8/7/2025 was called "impressive" by those who participated. Trustee Bouchard notes good participation with the Tree Board in terms of pruning, watering, and mulching. Dan Zerbe was able to purchase a rare tree to be planted (only 1-2 are available each year).

Trustee Muolo meets with DPW Committee on Wednesday.

Mayor Hauser met with Town of Perry Supervisor Jim Brick about Letchworth Community Access (LCA). Mayor Hauser reports that Supervisor Brick is in favor of moving forward with a 1-year contract with Captivated Studios for short videos highlighting Perry. Mayor Hauser recommends an advisory committee to help generate topics of interest. The LCA bylaws are outdated for its current purpose and may need to be rewritten.

Mayor Hauser spoke about the RFP to extend the Silver Lake Trail and complete streetscape improvements. A walkthrough took place on 8/7/2025 with interested firms in attendance. Proposals are due by 8/27/2025. Mayor Hauser explained how he anticipates the selection process to go. Once this RFP process is complete, the RFP for the Village Hall assembly space will be advertised. The Small Project Fund continues to move along.

Perry is hosting the next Finger Lakes Regional Economic Development Council (FLREDC) meeting on 9/8/2025 at the East Hill Creamery. A small luncheon will be held for council member prior, at the Arts Council.

Mayor Hauser has been having a lot of conversations about Perry Marketplace with the owners, real estate agents, representatives from the governor's office, and the head of the Perry Marketplace union. There have been interested parties but pension fund attorneys are threatening legal action against potential buyers due to the union contract. Mayor Hauser spoke to the union leader who is a trustee of the pension fund with the latest update that "lawyers are talking." Although the village has no leverage in reaching a resolution, there is a strong interest in the quality of life for the residents of Perry to have a grocery store.

With no further business, motion to adjourn was made by Trustee Lapiana at 8:14 pm which was seconded by Trustee Bouchard and carried.

Respectfully submitted,
Christina Slusser, Village Clerk



RESOLUTION DECLARING VILLAGE VEHICLE AS SURPLUS

WHEREAS, the Village of Perry maintains a fleet of equipment to support the efficient care and maintenance of Village assets; and

WHEREAS, through the natural wear and tear cycle and department needs, equipment reaches the close of its useful contribution to Village operations; and

WHEREAS, the Chief of Police maintains a 2019 Dodge Charger that has reached the conclusion of its useful life for department needs; and

NOW, THEREFORE BE IT RESOLVED, that the Perry Village Board of Trustees does hereby declare the items listed in this resolution as surplus equipment; and

BE IT FURTHER RESOLVED, that the Village Administrator is authorized to auction the equipment as is deemed appropriate.



RESOLUTION AUTHORIZING BUILDING IMPROVEMENT LOAN DISBURSEMENT

WHEREAS, the Building Improvement Loan Committee has recommended a loan to Mr. Ryan Fitzsimmons for the Silver Lake Brewing Project for the Façade Renovation Program in the amount of \$5,000; and

WHEREAS, the Promissory Note and Absolute Guaranty of Payment have been executed by Mr. Ryan Fitzsimmons and received in the Village of Perry Clerk's Office; and

BE IT RESOLVED, that the Village Board of Trustees hereby approves the Building Improvement Loan Application and authorizes the Village Clerk to disburse payment to Mr. Ryan Fitzsimmons in the amount of \$5,000.



**RESOLUTION AUTHORIZING PARTNERSHIP BETWEEN LETCHWORTH COMMUNITY ACCESS
AND SARAH MCGINNIS PHOTOGRAPHY**

WHEREAS, the Letchworth Community Access Executive Committee is requesting approval of partnership with Sarah McGinnis Photography for a one-year agreement for an amount not to exceed \$9,900.00; and

WHEREAS, the Full Community Package is focused on creating engaging, professional two short-form videos per month that showcase Perry community events and municipal funded projects which include support with interview coordination, event coverage, and uploading to social media; and

WHEREAS, the Executive Committee will provide an MOU for Board approval between the Town of Perry and Village of Perry to include video content guidelines, review of deliverables, update to bylaws and financial recommendations; and

BE IT RESOLVED, that the Village of Perry Board of Trustees hereby approves the partnership between Letchworth Community Access and Sarah McGinnis Photography for a one-year Full Community Package agreement for an amount not to exceed \$9,900.00 and authorizes Joel Bouchard as the Village of Perry's representative to sign the agreement.



RESOLUTION APPROVING AUDIT OF VILLAGE FINANCIAL STATEMENTS AND THE VILLAGE JUSTICE COURT RECORDS FOR THE 2024-2025 FISCAL YEAR

WHEREAS, the Village of Perry has contracted with Allied CPAs, PC to perform an audit of the Village's financial statements and the Justice Court records for the past several years; and

WHEREAS, the fee to audit the Village's financial statements is \$11,500 and an additional \$3,000 if a single audit is required; and

WHEREAS, the fee to audit the Village Justice court records is \$1,500; and

BE IT RESOLVED, that the Village of Perry Board of Trustees hereby approves Allied CPAs, PC to perform the audits for the Village's financial statement and the Justice court records for the 2024-2025 fiscal year and authorizes the Village Administrator to sign the engagement letters.



August 26, 2025

To the Honorable Village Board of Trustees and Management

Village of Perry, New York
46 N. Main Street
Perry, NY 14530

We are pleased to confirm our understanding of the services we are to provide for Village of Perry, New York for the year ended May 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Village of Perry, New York as of and for the year ended May 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Village of Perry, New York's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Village of Perry, New York's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Information
- 3) Schedule of the Village's Pension Contributions
- 4) Schedule of the Village's Proportionate Share of the Net Pension Liability (Asset)

We have also been engaged to report on supplementary information other than RSI that accompanies Village of Perry, New York's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole :

- 1) Schedule of expenditures of federal awards.

BUFFALO
501 John James Audubon
Suite 390
Amherst, NY 14228
P: (716) 694-0336

ONEONTA
189 Main Street, Suite 302
Oneonta, NY 13820
P: (607) 432-3462

PERRY
199 S. Main Street, PO Box 1
Perry, NY 14530
P: (585) 237-3887

ROCHESTER
90 Linden Oaks, Suite 100
Rochester, NY 14625
P: (585) 410-6733

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls,
- Improper revenue recognition.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Village of Perry, New York's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Village of Perry, New York's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Village of Perry, New York's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Village of Perry, New York in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former

employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on September 3, 2025.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Village of Perry, New York however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Allied CPAs, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to U.S. Government Accountability Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Allied CPAs, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the U.S. Government Accountability Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Justin J. Bentley, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately September 3, 2025.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$11,500 for the audit of the basic financial statements and \$3,000 for the Single Audit Procedures, if requested. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Honorable Village Board of Trustees of the Village of Perry, New York. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Village of Perry, New York and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Allied CPAs, PC

RESPONSE:

This letter correctly sets forth the understanding of Village of Perry, New York.

Management signature: _____

Title: _____

Date: _____



August 26, 2025

To the Honorable Village Board of Trustees and Management

Village of Perry, New York
46 N. Main Street
Perry, NY 14530

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for Village of Perry, New York (the "Village").

We will apply the procedures described in the attachment to this letter to the Village's justice court records. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is the accuracy and compliance of the Village's justice court records in accordance with New York State's General Recordkeeping Requirements for the Village Justice Courts. We understand this engagement is not required pursuant to law, regulation, or contract. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the AICPA. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. No other parties will be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on the Village's Justice Court records. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Honorable Village Board. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate we will disclose the restrictions in our report. 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. Our report is not expected to be restricted to the use of specified parties.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

BUFFALO

501 John James Audubon
Suite 390
Amherst, NY 14228
P: (716) 694-0336

COOPERSTOWN

55-57 Grove Street
Cooperstown, NY 13326
P: (607) 282-4161

ONEONTA

189 Main Street, Suite 302
Oneonta, NY 13820
P: (607) 432-3462

PERRY

199 S. Main Street, PO Box 1
Perry, NY 14530
P: (585) 237-3887

ROCHESTER

90 Linden Oaks, Suite 100
Rochester, NY 14625
P: (585) 410-6733

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict the Village's justice court records, we will communicate such matters to you.

You are responsible for the Village's Justice Court records. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the Village's Justice Court Records in accordance with New York State's General Recordkeeping Requirements for Village Justice Courts.

Justin J. Bentley, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will not exceed \$1,500. The estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from knowing misrepresentations to us.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we may require that they acknowledge in writing their agreement with the procedures performed, or to be performed, and their acknowledgment that the procedures are appropriate for their purposes.

Very truly yours,

Allied CPAs, PC

RESPONSE:

This letter correctly sets forth the understanding of Village of Perry, New York.

By: _____

Title: _____

Date: _____

Agreed-Upon Procedures – Town’s Justice Court Records:

- Review the following records:
 - Cash receipts,
 - Cash disbursements,
 - Bank reconciliations.
- Complete Appendix 10 – Annual Checklist for Review of Justice Court Records
- Review and reconcile reports sent to Town and State Agencies
- Verify all record keeping requirements promulgated by the Office of Court administration are adhered to, as follows
 - Maintain individuals cash files containing all papers and other documents pertaining to each case.
 - Maintain an index of all cases.
 - Maintain a cashbook, which chronologically itemizes all receipts and disbursements.
 - Maintain official bank accounts in accordance with 22NYCRR §214.9
 - Issue acceptable receipt from all money collected
 - Deposit all money’s collected within 72 hours of collection (exclusive Sunday’s and Holiday’s)
 - Make all disbursements by check signed by the Justice except for acceptable petty cash transactions
 - Submit monthly reports and remittance of the Justice Court Fund within 10 days following the end of the moth in accordance with State Finance Law §99-a.

VILLAGE OF PERRY**Abstract # 007
Summary by Fund**08/29/2025
12:11:10

Code	Fund	Prepays	Unpays	Totals
A	GENERAL FUND	31,827.91	56,737.94	88,565.85
CD	SPECIAL GRANT FUND		5,000.00	5,000.00
F	WATER FUND	221.75	4,981.04	5,202.79
G	SEWER FUND	37.99	13,352.00	13,389.99
JA	SILVER LAKE WATERSHED COMMISSI	37.99		37.99
TA	TRUST & AGENCY		1,187.64	1,187.64
Total:		32,125.64	81,258.62	113,384.26

Vouchers #488 - 557 were audited by Trustee Lapiana.

Wire transfer of \$31,320.00 for a 2019 Ford F-250 is included in prepaids.

Positive Pay with M&T has been implemented.

08-29-25

15:11:36

**Village of Perry - 2025 - 2026 - Village Tax Collection
Trial Balance - All Swis Codes
08-29-25**

Original Warrant	2,564,414.63
Adjustments	1,879.10
=====	
Adjusted Warrant	2,566,293.73
Full Payments	2,358,476.02
Penalties	5,437.36
Bad Check Fees	40.00
=====	
Total Collections	2,363,953.38
Taxes Outstanding	207,817.71

Public Works Committee Recommendation

=====

Committee Members - Arlene Lapiana and Richard Muolo

Village Staff - Samantha Marcy and Steve Deaton

=====

The Public Works Committee met on Wednesday, August 27, 2025, and discussed potential projects for the general unrestricted fund balance.

Per the Village's Fund Balance Policy, **"General Fund: Unrestricted Fund Balance of not less than 15% and no more than 30% of the average annual budget appropriations. Should unrestricted fund balance exceed the range, the Village will consider surpluses for one-time expenditures that are non-recurring in nature."**

The 2024-2025 fiscal year reported a surplus of \$130,167 bringing the total to \$1,057,391. Total appropriations for the 2025-2026 fiscal year are estimated at \$3,414,885 for an appropriate range of \$512,233 - \$1,024,466.

The Public Works Committee has reviewed a list of potential projects and is recommending the use of unrestricted fund balance in the general fund on the following:

- *Paving of Covington Street – estimated \$125,000*
 - This work would be hired by a contractor due to the size and availability of Village and Town staff. Covington Street is in poor condition. This is a large expense that would take up most of a one-year allocation of CHIPS funding with no other streets being paved.
- *Paving of Parker Lane – estimated \$25,000*
 - This work would be completed by the Village and Town of Perry. The estimate is for materials only. This road is in poor condition and is easier for the Village and Town to handle because there are no utilities to work around. The Town has availability to pave this street in September 2025.
- *Allocation to Parks Reserve Fund - \$25,000*
 - The Parks Reserve Fund balance is currently around \$38,000. There are several park-related projects including the playground equipment upgrade (contingent upon a grant award with a matching requirement), drainage upgrades at the Perry Public Beach, and a possible dog park that could use funding soon.

The total estimated cost of the three recommendations above would be \$175,000. These expenditures would lower the unrestricted fund balance in the general fund to \$882,391 (roughly 25% of 2025-2026 appropriations) and would be within the approved Fund Balance Policy range.