

Upper Delaware Council  
**OPERATIONS COMMITTEE MEETING MINUTES**  
**November 24, 2015**

Committee Present: Al Henry, Larry Richardson, David Dean, Aaron Robinson, Jeff Dexter  
Committee Absent: Debra Conway, Fred Peckham, Harold Roeder, Jr., Nadia Rajsz  
NPS Partner: Carla Hahn  
Staff: Laurie Ramie, Travis O'Dell, Cindy Odell  
Guests: Richard Eckersley

The UDC's Operations Committee held its monthly meeting on Tuesday, November 24, 2015 at the Council office in Narrowsburg, NY. Chairperson Henry called the meeting to order at 8:57 p.m.

**Presentation by Richard Eckersley – Eckersley and Ostrowski, LLP:** Richard Eckersley provided members with draft copies of the Independent Accountants' Review Report and IRS Form 990 for FY 2015. Three engagement letters for services were submitted for review and signature. It was brought to Eckersley's attention that officer information on pages 1 & 7 of the IRS Form 990 would need to be updated. He noted that and said he would make those changes. Eckersley referred to the letter in the review report. He stated that a review as opposed to an audit was performed on the Council records this year, adding that a full audit will be performed next year. Referring to the Statement of Financial Position, Eckersley noted that a \$300 grant was received and he could not find any evidence of that being spent. Ramie explained that grant was received from Sullivan Renaissance and was used to supplement the re-printing of the updated Design Handbook. The Statement of Financial Position, the Statement of Activity and Change in Net Assets, and the Functional Allocation of Expenses/Expenditures were reviewed. Eckersley also reviewed the Statement of Cash Flow, Notes to Financial Statements, Schedule of Personnel Benefits, and the Schedule of Operating Expenses. In conclusion, Eckersley said that the letter states, "Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the income tax basis of accounting, as described in Note 1." He told members that if they have any questions or concerns to contact him. Referring to the Draft Form 990, Eckersley said it is to be reviewed by the Council and returned to Eckersley and Ostrowski, LLP for final filing. He asked that attention be paid to the four pages of questions that are included to ensure they are answered correctly. Ramie questioned if Eckersley would be submitting the Form 990T requesting a credit for small employer health insurance to premiums paid on behalf of the Council. Eckersley said that does not apply to this current fiscal year. He added that last year was the last year for that credit. Robinson asked if the Form 990 is filed electronically. Eckersley said not yet. Ramie questioned if Eckersley would be handling the NYS Annual Filing for Charitable Organizations (Char500) for the Council. He said he is, explaining that is a separate document that has been prepared, but not presented in draft. He added that will be forwarded over to the Council with the completed IRS Form 990 once the 990 has been reviewed. Ramie said we will look over the Form 990 and advise Eckersley of any needed changes. Eckersley stated that their report concludes that everything appears to be fine. Ramie advised the committee that this year's review cost \$6,425 and next year's full audit would cost \$8,425 if approved. Eckersley said that is correct. Ramie questioned what the deadline for filing is. Eckersley said it is February 15, 2016. Henry thanked Eckersley and apologized for the delay in the meeting's start time.

**Approval of October 27 Minutes:** A motion by Richardson, seconded by Robinson to approve the October 27 meeting minutes was carried. There was no public comment on the agenda.

**Executive Director's Report:** Ramie announced that due to the late hour she would defer describing her written report and told members to contact her if they had any questions. She added that the December calendar of UDC Meetings, Deadlines, and Activities is also included in packets. That will be further updated and handed out at the December 3 full Council meeting. She reminded members that all three committees meet on the same night in December. Those meetings will be held on December 15<sup>th</sup> beginning with Project Review at 6:30 and concluding with Water Use/Resource Management at 7:30.

**New Business**

**Summary of Pending Bills 11-24-15/Financial Statements:** The committee was provided with an abstract of bills dated November 24 to review. A motion by Dean, seconded by Richardson to pay the bills listed on the abstract was carried unanimously. Financial Statements as of November 30, 2015 were provided for individual review.

**Other:** None

**Old Business:** None

**Public Comment:** None

**Adjournment:** A motion by Dexter, seconded by Robinson to adjourn the meeting at 9:23 p.m. was carried unanimously.

*Minutes submitted by Cindy Odell, 11/30/15*