

Members Attending: T. Anderson, D. LeFeber, F. Miller, S. Beardsley

Excused absent: P. Brooks, D. Kriewall, H. Stewart

Others Attending: Peter Bacon, J. Campbell, M. Kosakowski, R. Lewis, C. VanHorne

**Financial Report** – R. Lewis reviewed the Financial report (on file with the Secretary) with the Board.

*Motion: F. Miller moved and S. Beardsley seconded to approve the Financial report as presented. Carried unanimously.*

**2016 Audit – Engagement letter.** C. VanHorne presented the Audit Engagement letter from Bonadio & Co. LLP (on file with the Secretary). F. Miller questioned why the peer review committee was out of state? S. Beardsley stated that this is normal practices.

*Motion: S. Beardsley moved and D. LeFeber seconded to approve the execution of the engagement letter for the 2016 audit with Bonadio & Co. LLP by the Chairman and the Executive Director. Carried unanimously.*

**Operations Report** – M. Kosakowski reviewed the Operations Report (on file with the Secretary). The following questions were brought up by Board Members:

1. In regards to sampling for TTHM and HAA, F. Miller stated that we should be doing surveillance sampling in areas that we believe that the TTHM and HAA levels exceed MCL levels. D. LeFeber will be looking into the water from the Town of Avon which is supplied to the LCWSA in the South Avon service area.
2. T. Anderson questioned if a claim had been filed regarding the hydrant that was hit on Route 15. M. Kosakowski stated yes.
3. F. Miller asked if sludge was hauled annually. M. Kosakowski responded yes.

**Capital Report** – M. Kosakowski reviewed the Capital Report (on file with the Secretary). C. VanHorne reviewed the Solar Array. The following questions or comments on the rest of the Capital Report were brought up by Board members:

1. J. Campbell outlined some of the issues that he is working through in regards to the Farm Contract.
2. D. LeFeber requested that in the future Clark Patterson Lee (CPL) have a representative at the meeting. C. VanHorne stated that she had made the decision not to have E. Wies at the meeting as the report covered the project updates. C. VanHorne stated that she will have someone from CPL at all meetings in the future. T. Anderson requested a timeline of activities for the DOCSS WSP be sent to all Board members, so that they could keep up on the progress.

3. M. Kosakowski distributed letters and inventory lists from the Town of Groveland (on file with the Secretary). The Town is requesting payment of inventory supposedly provided to the LCWSA in 2010. M. Kosakowski stated he could verify several of the items on the list, as those items were still in cold storage as we had no use for them. The Board tabled the discussion to a future date.

**Red flag and Whistle Blower Policy** - The Board reviewed the policies.

*Motion: S. Beardsley moved and F. Miller seconded to approve the Red Flag and Whistle Blower policies with no changes. Carried unanimously.*

#### **Business Session**

Minutes: October 12, 2016 and October 26, 2016

*Motion: D. LeFeber moved and F. Miller seconded to approve minutes dated October 12, 2016 and October 26, 2016. Carried unanimously.*

**Bills:** R. Lewis reviewed the monthly bills.

*Motion: F. Miller moved and S. Beardsley seconded to approve paying the bills for Operating Expenditures in an amount not to exceed \$144,731.21, Project expenses in an amount not to exceed \$207,392.74, and DOCCS expenses in an amount not to exceed \$110.00. Carried unanimously.*

*Motion: D. LeFeber moved and F. Miller seconded to approve paying the bills for Utilities in an amount not to exceed \$19,191.97, Commodity in an amount not to exceed \$65,594.72, Project expenses not to exceed \$1,000.00 and for miscellaneous expense in an amount not to exceed \$222.20. Carried unanimously.*

**Succession Planning** - J. Campbell distributed two resolutions regarding moving forward with the Executive Director position.

N. Mazza enters

#### **RESOLUTION NO. 2016 - 21 CREATING THE EXECUTIVE DIRECTOR POSITION AND ASSIGNING DUTIES AND REPONSIBLITIES TO THE POSITION.**

**WHEREAS**, the Livingston County Water and Sewer Authority (“the Authority”) has, since its creation in 1995, contracted with the County of Livingston (“the County”) for personnel to perform the functions of the Authority; and

**WHEREAS**, the Authority is grateful to the County for its support, but wishes to become more independent and employ its own workforce; and

**WHEREAS**, the first step in gaining independence is the creation and appointment of an Executive Director to serve as the Chief Executive Officer of the Authority; and

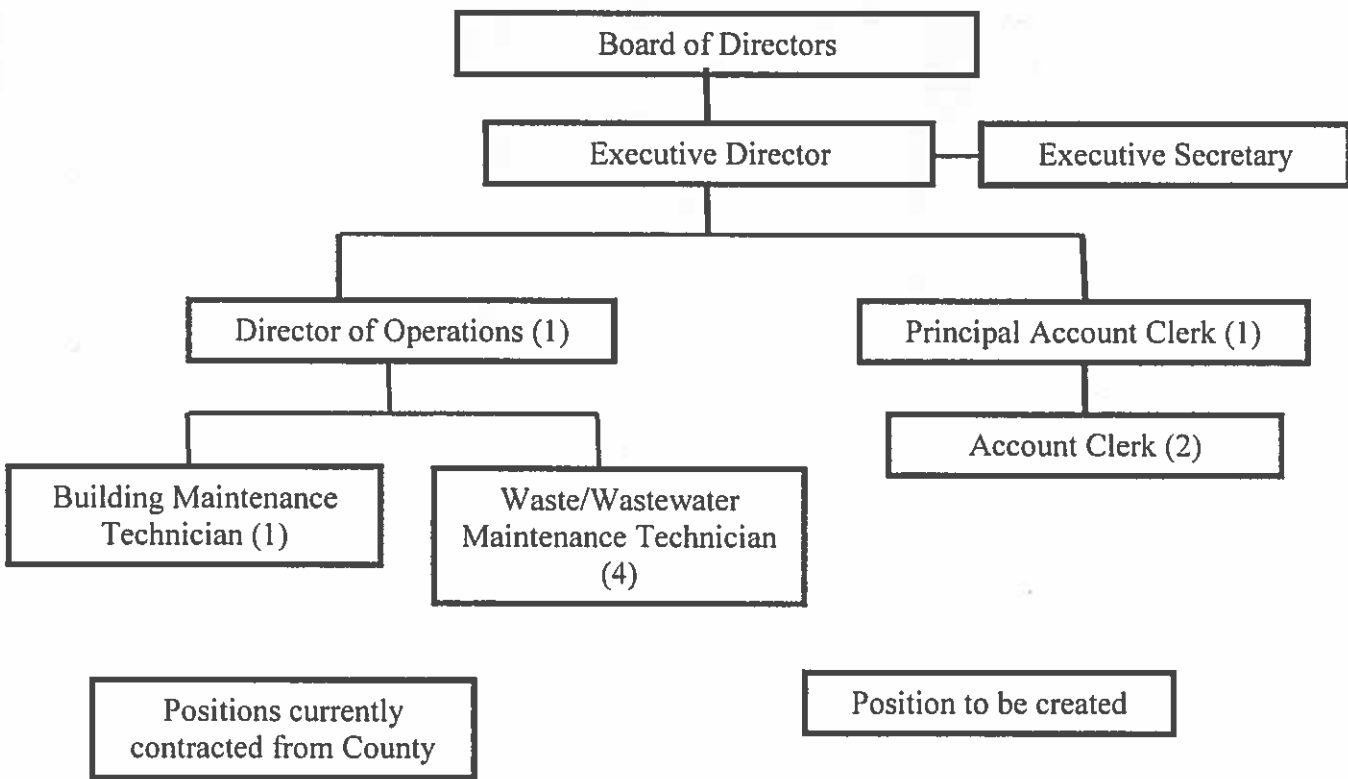
WHEREAS, the County has approved the position of Executive Director of the Livingston County Water and Sewer Authority for use by the Authority, subject to application to New York State Civil Service Commission for exempt classification.

NOW THEREFORE, the Board of Directors hereby creates the position of Executive Director of the Livingston County Water and Sewer Authority and imbues and delegates to the Executive Director the duties and authority as set forth in the job description attached hereto.

*Motion: F. Miller moved and S. Beardsley seconded to approve resolution 2016-21 Creating the Executive Director Position and Assigning Duties and Responsibilities to the Position. Carried unanimously.*

**RESOLUTION NO. 2016 – 22 APPROVING ORGANIZATIONAL CHART**

Livingston County Water and Sewer Authority  
Organizational Chart



Resolved, that the LCWSA approves the above organizational chart.

*Motion: F. Miller moved and S. Beardsley seconded to approve resolution 2016 – 22 Approving Organizational Chart. Carried unanimously.*

N. Mazza distributed the Executive Director Ad information (on file with the Secretary). F. Miller provided the following comments:

1. Add to Typical Work Activity

Responsible for Employee Safety

Responsible for interaction with contractors.

2. Physical ability to climb towers and into underground pump stations, enter confined spaces, and walk rough terrain. – F. Miller questioned if this was okay. J. Campbell stated that he would confirm this.

The Board consensus was that N. Mazza should look into the following for the Board:

1. A possible subcontract for payroll services with the County.
2. Workers Comp - PERMA.
3. Deferred compensation plan – Nationwide.
4. Have a preliminary conversation with CSEA .

N. Mazza, J. Campbell, and P. Bacon depart.

**Executive session**

*Motion: S. Beardsley moved and F. Miller seconded that the Board adjourn and reconvene in Executive Session for the medical, financial, credit, or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation, and that H. Stewart act as Chairman. Carried unanimously.*

The Board reconvened in regular session. The following report was presented. The Board having met in executive session for the purpose of discussing the medical, financial, credit, or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation, hereby report as follows: No action taken.

*Motion: S. Beardsley moved and F. Miller seconded that the Report of Executive Session be accepted. Carried unanimously.*

**Employee Surveys** – The Board reviewed the employee surveys. The Board consensus was to present a fleece jacket with the WASA Logo to each employee and Board member.

**Communications:** none

**Adjourn:** *Motion: F. Miller moved and D. LeFeber seconded to adjourn the Board meeting. Carried unanimously.*

**Board Financial Report**  
**October 2016**

**Balance Sheet**

**Assets**

**Operating Cash (Operating Checking Account, General Reserve MM) page 4**  
 (Full Year Report Attached)

	Sep-16	Oct-16
	Actual	Actual
Cash on hand 1st of each month	\$ 2,628	\$ 2,437
<b>Cash Received</b>		
Customer Billing	189	51
Miscellaneous	0.5	33
Debt/Project Related		
Grant/Contributions	35	
Billing Services/O & M Services		
Relevy		
DOCCS		
<b>Cash Balance before expenditures</b>	<b>\$ 2,853</b>	<b>\$ 2,521</b>
Utility Vouchers	51	62
Operating Vouchers	362	124
Grant Vouchers		
Project Vouchers	3	16
<b>Cash Balance after expenditures</b>	<b>\$ 2,437</b>	<b>\$ 2,319</b>
Reserve Projects in Progress Budget Bal + Retainage	1321	1305
DOCCS Receivable		
<b>Unallocated Cash Balance</b>	<b>\$ 1,116</b>	<b>\$ 1,014</b>

from Cty for Fowlerville Rd, Sale of trucks

See Work In Progress

Minimum balance \$445,000 to cover  
 2months budgeted expenses, or  
 emergency expenses

Debt Reserve Bank Balance \$613,961 **page 5**

DOCCS Bank Balance \$1,559,648 **page 6**

*Cash balances remain very healthy, our Operating Cash balance is up about \$400,000 from same time last year, Debt Fund Cash is up over \$40,000 from same time last year and Restricted Cash is up over \$1.5 million due to DOCCS first payment.*

**Work-In-Progress (WIP Report Attached)**

Current Budget \$1,645,986  
Expenditures to Date \$ 340,752  
  
Balance \$1,305,233

page 7

**Accounts Receivable. Page 5b**

	Service Fees	Debt	Relevy	Other	Total
Beginning Balance September	\$ 268,077	\$ 34,662		\$ 7,464	\$ 310,203
October Billing	\$ 8,889	\$ 28	\$ 273,832		\$ 282,749
Collected	\$ 270,976	\$ 34,054			\$ 305,029
Billing				\$ -	\$ -
Ending Balance September	\$ 5,990	\$ 636	\$ 273,832	\$ 7,464	\$ 287,923

*Receivables are down \$4,000 from last year.*

**Capital Contributions Receivable (Current + Non-Current) – (No Significant Change)**

As the Village of Geneseo's Supplemental water project debt decreases, the amount of principal paid is higher resulting in the lower principal balance due. This debt is currently paid quarterly to the Authority for a total collection of \$52,800 (principal & interest). Unless paid off early, this collection will continue until 2027. Each year this activity reduces Net Position by approx \$40,000.

**Property & Equipment (net depreciation) –**

Decrease is the cumulative effect of fully depreciating the Conesus Sewer District Assets. Most of that effect is completed for the 20-year depreciation assets. The next "chunk" will be in another 8 years, then 8 years after that the pipelines & other major infrastructure will also be fully depreciated.

**LIABILITIES page 5c**

*Liabilities are up over \$1.6 million from last year; this is due to how we are handling DOCSS un-earned revenue.*

*Payables are consistent with last year.*

**Statement of Revenues & Expenditures page 8**

**Revenues (October is a non-billing month)**

*Retail Fees are up \$21,000 from same time last year. Page 8d*

*Wholesale fees are up over \$15,000 from last year-mainly due to Village of Caledonia Usage. Page 8e*

*Permit fees down about \$25,000 from last year-last year was very busy for new installs, we are not seeing that activity so far this year. Page 8f*

O & M fees up about \$8,000 from last year.

**Expenses: page 8**

Year to date expenses are meeting budgeted amounts-approximately 30% remaining not including November Vouchers.

Other:

Oct-16

	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	16-Mar	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estim	Estim
Cash on hand 1st of each month	\$ 2,134	\$ 1,913	\$ 4,079	\$ 4,081	\$ 3,950	\$ 3,961	\$ 3,944	\$ 3,949	\$ 4,207	\$ 4,192	\$ 2,375	\$ 2,628	\$ 2,437	\$ 2,319	\$ 2,484
<b>Cash Received</b>															
Customer Billing	40	353	229	23	322	246	30	382	188	47	436	189	51		
Miscellaneous	9	5	2					17	12			0.5	33		
Debt/Project Related		61		19											
Grant/Contributions				15	13			13		15	13				
Billing Services/O & M Services		46			27			44	7			35			
Relevy							248								
DOCCS		1875													
<b>Estimated Cash Receipts</b>															
Cash Receipts														350	275
Debt/Grant/Contrib Receipts										0				60	
Cash Balance before expenditures	\$ 2,183	\$ 4,253	\$ 4,310	\$ 4,138	\$ 4,312	\$ 4,207	\$ 4,222	\$ 4,405	\$ 4,414	\$ 4,254	\$ 2,824	\$ 2,853	\$ 2,521	\$ 2,729	\$ 2,759
Utility Vouchers	55	72	54	66	74	81	67	71	60	72	81	51	62		
Operating Vouchers	163	92	134	83	143	125	204	117	112	118	115	362	124		
Grant Vouchers					4										
Project Vouchers	52	10	41	39	130	57	2	10	50	23		3	16		
<b>Estimated Expenditures</b>															
Utilities														70	75
Operating														100	100
Projects														75	200
Cash Balance after expenditures	\$ 1,913	\$ 4,079	\$ 4,081	\$ 3,950	\$ 3,961	\$ 3,944	\$ 3,949	\$ 4,207	\$ 4,192	\$ 4,041	\$ 2,628	\$ 2,437	\$ 2,319	\$ 2,484	\$ 2,384
Reserve Projects in Progress Budget Bal + Equipment to Purchase	8702	9099	9061	9023	8767	8725	8723	8758	8705	8678	1365	1321	1305	1230	1021
DOCCS Receivable	7500	5625	5625	5625	5625	5625	5625	5625	5625	5625					
Unallocated Cash Balance	\$ 711	\$ 605	\$ 645	\$ 552	\$ 819	\$ 844	\$ 851	\$ 1,074	\$ 1,112	\$ 988	\$ 1,263	\$ 1,116	\$ 1,014	\$ 1,254	\$ 1,363

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Livingston County WSA

Balance Sheet

As of 10/31/2016

(In Whole Numbers)

	<u>Current Year</u>	<u>Prior Year</u>	<u>Current Year Change</u>	<u>Beginning Year Ba...</u>	<u>YTD Change</u>
<b>CURRENT ASSETS</b>					
Operating Cash	2,319,027	1,912,159	406,868	2,064,785	254,242
Debt Reserve	613,961	573,944	40,017	593,626	20,335
Accounts Receivable	287,921	292,273	(4,352)	818,290	(530,369)
Capital Contributions Receivable	8,277	7,915	362	31,135	(22,858)
Inventory	12,809	12,739	70	9,591	3,218
Prepaid Expenses	63,855	54,856	8,999	61,091	2,764
Funds held for Others	34,502	32,814	1,688	30,121	4,381
<b>Total CURRENT ASSETS</b>	<b>3,340,353</b>	<b>2,886,700</b>	<b>453,652</b>	<b>3,608,640</b>	<b>(268,287)</b>
<b>Total Current Assets</b>	<b>3,340,353</b>	<b>2,886,700</b>	<b>453,652</b>	<b>3,608,640</b>	<b>(268,287)</b>
<b>NON-CURRENT ASSETS</b>					
Restricted Cash	1,737,376	257,726	1,479,649	257,725	1,479,651
Capital Contrib Receivable, net current	429,316	461,876	(32,560)	461,876	(32,560)
Property & Equipment, Net Deprec	23,370,557	23,332,465	38,092	24,060,346	(689,789)
Work-In-Progress	656,599	1,049,506	(392,907)	864,488	(207,889)
<b>Total NON-CURRENT ASSETS</b>	<b>26,193,848</b>	<b>25,101,574</b>	<b>1,092,275</b>	<b>25,644,436</b>	<b>549,413</b>
<b>Total Non-Current Assets</b>	<b>26,193,848</b>	<b>25,101,574</b>	<b>1,092,275</b>	<b>25,644,436</b>	<b>549,413</b>
<b>TOTAL ASSETS</b>	<b>29,534,201</b>	<b>27,988,274</b>	<b>1,545,927</b>	<b>29,253,075</b>	<b>281,126</b>
<b>CURRENT LIABILITIES</b>					
Accounts Payable	43,296	11,064	32,231	162,682	(119,387)
Current Portion Loans Payable	146,725	112,692	34,033	144,417	2,308
Other Current Liabilities	1,576,200	17,634	1,558,567	172,199	1,404,001
Funds held for others	34,504	32,804	1,700	30,123	4,381
<b>Total CURRENT LIABILITIES</b>	<b>1,800,726</b>	<b>174,195</b>	<b>1,626,531</b>	<b>509,422</b>	<b>1,291,304</b>
<b>Total Current Liabilities</b>	<b>(1,800,726)</b>	<b>(174,195)</b>	<b>(1,626,531)</b>	<b>(509,422)</b>	<b>(1,291,304)</b>
<b>NON-CURRENT LIABILITIES</b>					
System Revenue Notes Payable	4,189,675	4,370,433	(180,758)	4,485,433	(295,758)
<b>Total NON-CURRENT LIABILITIES</b>	<b>4,189,675</b>	<b>4,370,433</b>	<b>(180,758)</b>	<b>4,485,433</b>	<b>(295,758)</b>
<b>Retained Earnings &amp; Net Position</b>					
Retained Earnings	(24,258,652)	(24,701,410)	442,758	(24,258,221)	(431)
Net Income	714,852	1,257,763	(542,912)	0	714,852
<b>Total Retained Earnings &amp; Net Position</b>	<b>(23,543,800)</b>	<b>(23,443,646)</b>	<b>(100,154)</b>	<b>(24,258,221)</b>	<b>714,421</b>
<b>TOTAL NET POSITION</b>	<b>29,534,201</b>	<b>27,988,274</b>	<b>1,545,927</b>	<b>29,253,075</b>	<b>281,126</b>

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DOCCS Bank Account

Date	Description	Deposit	Transfer to Reserve	Interest	Balance
11/19/2015	deposit Ck #04073239	\$1,875,000.00			\$ 1,875,000.00
11/30/2015	interest			\$ 15.41	\$ 1,875,015.41
12/16/2015	Vouchers Paid Expensed Previoulsy pd before receiveing DOCCS money-need to		\$ 5,080.00		\$ 1,869,935.41
12/31/2015	transfer to reserve		\$ 36,225.09		\$ 1,833,710.32
12/30/2015	interest			\$ 47.71	\$ 1,833,758.03
1/31/2016	interest			\$ 43.70	\$ 1,833,801.73
2/23/2016	Vouchers Paid				\$ 1,833,801.73
	Clark Paterson		\$ 77,640.00		\$ 1,756,161.73
2/29/2016	bank interest			\$ 46.34	\$ 1,756,208.07
3/23/2016	Vouchers Paid				\$ 1,756,208.07
	Clark Paterson		\$ 26,230.00		\$ 1,729,978.07
	Tom Wamp		\$ 200.00		\$ 1,729,778.07
3/31/2016	bank interest			\$ 44.58	\$ 1,729,822.65
4/24/2016	Vouchers Paid				\$ 1,729,822.65
	Tom Wamp		\$ 200.00		\$ 1,729,622.65
4/30/2016	bank interest			\$ 41.23	\$ 1,729,663.88
5/25/2016	Vouchers Paid	\$ -	\$ -	\$ -	\$ 1,729,663.88
	Gregory De Le Fleur		\$ 100.00		\$ 1,729,563.88
	Kruck & Campbell		\$ 2,240.00		\$ 1,727,323.88
5/31/2016	bank interest			\$ 45.47	\$ 1,727,369.35
6/22/2016	Vouchers Paid				\$ 1,727,369.35
	Clark Paterson		\$ 49,900.00		\$ 1,677,469.35
6/30/2016	bank interest			\$ 42.27	\$ 1,677,511.62
7/14/2015	Voucher Paid				\$ 1,677,511.62
	CNY Pomeroy Appraisers		\$ 3,300.00		\$ 1,674,211.62
7/27/2016	Voucher Paid				\$ 1,674,211.62
	Kruck & Campbell		\$ 1,560.00		\$ 1,672,651.62
7/31/2016	bank interest			\$ 39.94	\$ 1,672,691.56
8/31/2016	bank interest			\$ 45.37	\$ 1,672,736.93
9/28/2016	Vouchers Paid				\$ 1,672,736.93
	CNY Pomeroy Appraisers		\$ 3,300.00		\$ 1,669,436.93
	Genesee Country Express		\$ 99.71		\$ 1,669,337.22
	Johnson Newspaper		\$ 107.11		\$ 1,669,230.11
9/30/2016	Vouchers Paid				\$ 1,669,230.11
	Genesee & Wyoming Railroad		\$ 3,000.00		\$ 1,666,230.11
9/30/2016	bank interest			\$ 41.24	\$ 1,666,271.35
10/26/2016	Vouchers Paid				\$ 1,666,271.35
	Clark Paterson Lee		\$ 105,365.00		\$ 1,560,906.35
	Kruck & Campbell		\$ 1,300.00		\$ 1,559,606.35
10/31/2016	bank interest			\$ 42.01	\$ 1,559,648.36
11/8/2016	Voucher Paid				\$ 1,559,648.36
	Genesee & Wyoming Railroad		\$ 1,000.00		\$ 1,558,648.36

## Capital Projects In Progress Report

10/31/2016

Project Code	Project Name	Expenditures To Date	Budget	Budget Balance	Service Area	Funding	Financing	Date Began
<b>DEBT &amp; REIMBURSABLE PROJECTS</b>								
31085	DOCCS Water Supply Project	315,846.91	7,500,000.00	7,184,153.09	33-WR	Prison Project w/b paying for this!		10/26/2011
<b>Total DOCCS Project</b>		<b>315,846.91</b>	<b>7,500,000.00</b>	<b>7,184,153.09</b>				
<b>GENERAL RESERVE PROJECTS</b>								
31040	Main Pump: motor, electrical, ventilation	107,047.89	389,160.82	282,112.93	32-SLV	Reserve		1/1/2012
31043-5	Scada System Upgrade	83,206.30	86,700.00	3,493.70	33-WR	Reserve		1/1/2015
31080-3	Collection System-Inflow & Infiltration repairs	50,233.91	292,325.00	242,091.09	33-SL	Reserve		1/1/2014
31103	Alternate Water Supply Project-DOCCS	540.00	405,400.00	404,860.00	33-WR	Reserve		1/1/2014
31104	Lake Forest Water Main	3,039.60	102,000.00	98,960.40	33WR	Reserve		1/1/2014
31105	Slagel Park Water System Upgrade (Pine Tree)	3,033.35	120,400.00	117,366.65	33WR	Reserve		1/1/2014
	Crossroads Commerce Park Sewer			-		IDA matching Grant		10/28/2014
31108	Early Warning System/Pump	71,834.61	130,000.00	58,165.39	33SL	Reserve		8/28/2015
31111	Technology Upgrades	21,816.71	30,000.00	8,183.29	31WS	Reserve		9/23/2015
31112	Adams/Clay St-PS Upgrades	-	90,000.00	90,000.00	33SL	Reserve		1/1/2016
<b>Total Reserve Projects</b>		<b>340,752.37</b>	<b>1,645,985.82</b>	<b>1,305,233.45</b>				
<b>Equipment(Fixed Assets)</b>								
<b>Total Equipment (Fixed Assets)</b>								
<b>TOTAL OF ALL PROJECTS (a/c #1600) &amp;</b>		<b>340,752.37</b>	<b>1,645,985.82</b>	<b>1,305,233.45</b>				
<b>2016 Completed Projects/Purchased Equipment</b>								
31095	Clarifier I-Beam Re-Coat	87,058.36	93,100.00	6,041.64	32SLV	Reserve	16-Aug	1/16/2013
31109	Boiler Replacement-Plant & Admin Bldg	22,172.00	25,000.00	2,828.00	32SLV	REserve	16-Aug	10/28/2015
	2015 Budget-Sewer Camera	71,205.00	80,000.00	8,795.00	33S	Reserve		4/30/2016
31106	Niver Road-Overcoat Tank	43,297.00	58,000.00	14,703.00	33WR	Reserve		1/1/2015
31110	Energy Conservation Program	22,663.14	24,400.00	1,736.86	32SLV	Reserve		9/23/2015
	2016 Dodge Ram 1500	24,421.51	24,500.00	78.49			pd 9/16	
	2016 Dodge Ram 2500	26,925.12	26,000.00	(925.20)			pd 9/16	

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Livingston County WSA  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
From 10/1/2016 Through 10/31/2016  
(In Whole Numbers)

	YTD Actual	YTD Last Year Actual	Current Year Change	Current Year % Change	Total Budget	Total Budget Variance	Percent Total Budget Remaining - Original
<b>OPERATING REVENUE</b>							
Retail Fees	1,423,370	1,402,216	21,154	1.51	2,500,453	(1,077,083)	(43)%
Wholesale Fees	154,877	139,529	15,348	11.00	189,500	(34,623)	(18)%
Permit Fees	38,376	64,045	(25,669)	(40.08)	39,000	(624)	(2)%
O&M Services	116,521	108,583	7,938	7.31	150,229	(33,708)	(22)%
Other Income	54,524	50,868	3,655	7.19	64,193	(9,669)	(15)%
<b>Total OPERATING REVENUE</b>	<b>1,787,668</b>	<b>1,765,241</b>	<b>22,426</b>	<b>1.27</b>	<b>2,943,375</b>	<b>(1,155,707)</b>	<b>(39)%</b>
<b>OPERATING EXPENSE</b>							
Wages	415,803	431,279	(15,476)	(3.59)	586,269	170,466	29 %
Overtime	20,508	21,365	(856)	(4.01)	28,408	7,900	28 %
Fringes	310,930	285,323	25,607	8.97	407,690	96,760	24 %
Professional Services	211,895	165,935	45,960	27.70	300,690	88,795	30 %
Utilities	208,003	212,581	(4,578)	(2.15)	298,541	90,538	30 %
Vehicle Expense	13,777	22,580	(8,803)	(38.98)	36,200	22,423	62 %
Equipment Expense	17,907	19,638	(1,731)	(8.82)	67,441	49,534	73 %
Building Expense	255,280	262,861	(7,581)	(2.88)	346,847	91,567	26 %
Purchased Water/Sewer	380,595	418,704	(38,109)	(9.10)	528,900	148,305	28 %
Customer Installations	17,527	24,641	(7,113)	(28.87)	24,320	6,793	28 %
Permits, Inspections	6,074	11,319	(5,245)	(46.34)	16,755	10,681	64 %
Other Expenses	16,918	23,238	(6,320)	(27.20)	28,333	11,415	40 %
<b>Total OPERATING EXPENSE</b>	<b>1,875,218</b>	<b>1,899,463</b>	<b>(24,244)</b>	<b>(1.28)</b>	<b>2,670,394</b>	<b>795,176</b>	<b>30 %</b>
<b>GAIN/LOSS BEF DEPRECIATION</b>	<b>(87,551)</b>	<b>(134,221)</b>	<b>46,671</b>	<b>(34.77)</b>	<b>272,981</b>	<b>(360,532)</b>	<b>(132)%</b>
<b>DEPRECIATION EXPENSE</b>							
	(814,060)	(793,425)	(20,635)	2.60	0	(814,060)	0 %
<b>NON-OPERATING REVENUE/EXPENSE</b>							
Non-Operating Income	189,398	179,050	10,347	5.78	284,440	(95,042)	(33)%
Non-Operating Expense	(24,979)	(54,027)	29,048	(53.77)	(78,455)	53,476	(68)%
Grant Expense	(5,075)	(43,722)	38,647	(88.39)	0	(5,075)	0 %
<b>Total NON-OPERATING REVENUE/EXPEN...</b>	<b>159,344</b>	<b>81,302</b>	<b>78,042</b>	<b>95.99</b>	<b>205,985</b>	<b>(46,641)</b>	<b>(23)%</b>
<b>NET GAIN/LOSS BEF CONTRIB</b>	<b>(742,267)</b>	<b>(846,345)</b>	<b>104,078</b>	<b>(12.30)</b>	<b>478,966</b>	<b>(1,221,233)</b>	<b>(255)%</b>
<b>CAPITAL CONTRIBUTIONS</b>							
Grant & Donation Revenue	15,000	29,470	(14,470)	(49.10)	0	15,000	0 %
Capital Contributions	274,542	2,300	272,242	11,836.60	0	274,542	0 %
<b>Total CAPITAL CONTRIBUTIONS</b>	<b>289,542</b>	<b>31,770</b>	<b>257,772</b>	<b>811.37</b>	<b>0</b>	<b>289,542</b>	<b>0 %</b>
<b>CHANGE IN NET ASSETS</b>	<b>(452,725)</b>	<b>(814,574)</b>	<b>361,850</b>	<b>(44.42)</b>	<b>478,966</b>	<b>(931,691)</b>	<b>(195)%</b>

②

**Bonadio & Co., LLP**  
 Certified Public Accountants

November 16, 2016

Livingston County Water and Sewer Authority  
 Attn: Audit Committee  
 1997 D'Angelo Drive  
 PO Box 396  
 Lakeville, New York 14480

We are pleased to confirm our understanding of the services we are to provide Livingston County Water and Sewer Authority (the Authority) for the year ended December 31, 2016. We will audit the financial statements of the business-type activities and the related notes to the financial statements, which collectively comprise the basic financial statements of the Authority as of and for the year ended December 31, 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority'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 the Authority's RSI in accordance with auditing standards generally accepted in the United States of America. 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 evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the Authority'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 auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Revenue, Expenses and Change in Net Position
- 2) Schedule of Operating Expenses

171 Sully's Trail, Suite 201  
 Pittsford, New York 14534  
 p (585) 381-1000  
 f (585) 381-3131

www.bonadio.com

### **Audit Objectives**

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Authority and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Authority's financial statements. Our report will be addressed to the Board Members of Livingston County Water and Sewer Authority. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is 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 an opinion, we may decline to express an opinion or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that 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 on compliance, and (2) that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

**Audit Procedures—General (Continued)**

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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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. 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, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions.

We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

**Other Services**

We will also assist in preparing the financial statements and RSI and related notes of the Authority in conformity with U.S. generally accepted accounting principles 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 statement 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.

**Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.



**Management Responsibilities (Continued)**

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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. 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 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 other 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.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents, if required under the bond issuance.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements 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 and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services (see attached exhibit) 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.

### **Engagement Administration, Fees, and Other**

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.

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

We will provide copies of our reports to the Authority; 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 Bonadio & Co., LLP 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 certain regulatory agencies 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 Bonadio & Co., LLP 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 seven years after the report release date or for any additional period requested by the certain regulatory agencies. If we are aware that a federal awarding agency 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.

Randall R. Shepard, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be \$10,000. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. 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. 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 audit. 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.

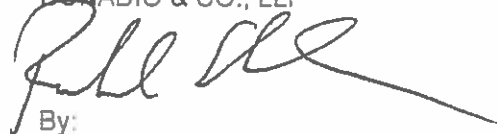
**Engagement Administration, Fees, and Other (Continued)**

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2014 peer review report accompanies this letter.

We appreciate the opportunity to be of continued service to the Authority 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.

Very truly yours,

BONADIO & CO., LLP



By:  
Randall R. Shepard, CPA

**RESPONSE:**

This letter correctly sets forth the understanding of Livingston County Water and Sewer Authority.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## **EXHIBIT – Non-Attest Services**

- **Bookkeeping, including –**
  - Recording transactions for which the account classification was approved by management
  - Posting coded transaction to the general ledger
  - Preparing financial statements based on trial balance information
  - Posting entries approved by you to your trial balance
- **Payroll processing**
- **Benefit plan administration**
- **Investment – advisory or management services**
- **Corporate finance – consulting or advisory, including –**
  - Assisting in developing corporate strategies
  - Identifying or introducing you to potential sources of capital
  - Assisting in analyzing the effects of proposed transactions, including providing advice during negotiations
  - Assisting in drafting an offering document or memorandum
  - Participating in negotiations in an advisory capacity
  - Being named as a financial advisor in your private placement memoranda or offering documents
- **Executive or employee search**
- **Business risk consulting, including –**
  - Providing assistance in assessing your business risks and control processes
  - Recommending a plan for making improvements to your control processes and assisting in implementing these improvements
- **Information systems – design, installation or integration**



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[www.pncpa.com](http://www.pncpa.com)

### SYSTEM REVIEW REPORT

To the Partners of Bonadio & Co., LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Bonadio & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, audits performed under FDICIA, and examinations of Service Organizations Control (SOC) 2 engagements.

In our opinion, the system of quality control for the accounting and auditing practice of Bonadio & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bonadio & Co., LLP has received a rating of *pass*.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
September 12, 2014

# OPERATIONS REPORT

<b>Water and Sewer Work Program 2016</b>	
Customer work orders	80 customer workorders - up 39 from last month
UFPO	55 stakeouts completed - down 7 from last month
PM Maintenance	All PM maintenance completed
Sampling and Testing	All sampling and testing completed. TTHM and HAA samples were taken for the 4th quarter.
Calibration	HACH completed the semi-annual chlorine analyzer calibrations.
SCADA/Controls work	OTI and staff repaired the level transmitter cable at the Lakeville tank.
Generator antifreeze	Staff is completing the antifreeze changes for 2016.
Air relief Valve maintenance	Staff completed the semi-annual air relief maintenance.
<b>Water Work Program</b>	
Water Inspections	Staff completed 3 water inspections.
New water taps	Staff completed 2 new water taps.
Hydrant repair or replacement	A hydrant on Rt 15 was hit. Staff will be replacing the complete hydrant.
Meter reading	Meter reading has been completed and bills sent out.
Lost Water	Will report at Board meeting about loss water percentage.
Pump rehabilitation	Staff replaced a rotating element at Adams Rd.
<b>Sewer Work Program</b>	
New Sewer Inspections	Staff completed 3 sewer inspections.
Sewer Lateral repair	Staff repaired a sewer lateral in the Royal Springs subdivision.
Wet wells manholes maintenance	Staff cleaned the wet wells at 6E, Brian's Diner, Seneca Foods and Adams Rd.
Motor Replacement	Staff replaced the motor at 6E.
Station Maintenance	Steve Morsch repaired the force main in the wet well of Adams Rd.
<b>Lakeville Plant</b>	
Yard - Sludge removal	Dickson Environmental has hauled all the sludge from Lakeville and Groveland.
<b>Groveland Plant</b>	
Screen	The contract operators are in the process of repairing the screen.
<b>Personnel</b>	
Training	2 staff members will be attending a water seminar sponsored by the Liv. Co. Health Department.

<b>CAPITAL PROJECTS REPORT - November outline</b>	
<b>31085 – DOCCS WSP</b>	
11/30/2016	<p><b>Contract 1 – Conesus and Livonia pipe installation.</b>  Pre-construction meeting was held on November 21st with Blue Heron. Construction schedule has Blue Heron mobilizing right after Thanksgiving. Easements are generally ready for filing. Several requests have been made by the homeowners in exchange for the easement.</p> <ol style="list-style-type: none"> <li>1. Service to be provided.</li> <li>2. Entry point into property to be provided off the road. Will require a culvert.</li> <li>3. Assurance that a water connection can be made in the future.</li> </ol> <p>Property purchase – Tank Site  Purchase Contract was completed and sent to the Barbers for review.  Property purchase – Pump station site  Changes were completed on the Purchase Contract and sent to the Livingstons for review.</p> <p>Farm contracts –  Farm Contracts are currently under development by J. Campbell. He will have an update at the meeting.</p> <p>Contract 3 – Tank Site plans  Plans are under review by LCWSA staff and permit approvals are underway.</p>
<b>31080 Collection System - Inflow and Infiltration repairs</b>	
11/30/2016	<p>Two area repairs were field-changed in the Morsch section of the project. It was determined that the repairs would be better completed using internal repairs. Video of the two areas were provided and a cost estimated is being requested from Skanex to complete these two sections. All other areas are complete.</p>
<b>Solar Array</b>	
11/30/2016	<p>In a conference call with the PSC's Elizabeth Grisaru, she reported that National Grid will be meeting with a group of experts on the interconnections of solar arrays to determine if they can bring the costs down for connections. She has requested that we wait to have direct discussions with National Grid until after the meetings which will take place by the end of November. Dan Leary from SolarCity and I agreed.</p>
<b>Wastewater Treatment Plant upgrades</b>	
11/30/2016	<p>Looks like the meeting with the Village of Avon will not happen until December.</p>

**Town Clerk**

Sandra Bean

**Highway Superintendent**

Greg Adamson

**Code Enforcement Office & Fire Marshal**

Ronald Maxwell

**Town Justice's**

Jenean Love

David Livingston



**Town Board Members**

John Driscoll – Deputy Supervisor

Craig Phelps

William Devine

Steve Atterbury

Phone: (585) 243-1750

Fax: (585) 243-3810

Website: [www.grovelandny.org](http://www.grovelandny.org)

**William E. Carman, Supervisor**

4955 ATEN ROAD

GROVELAND, NEW YORK 14462

RECEIVED JUL 25 2016

July 14, 2016

Livingston County Water & Sewer Authority  
1997 D'Angelo Drive  
P.O. Box 396  
Lakeville, NY 14480

Dear Water & Sewer Authority,

The Town of Groveland has reviewed the Lease Agreement for the Conesus Lake Water District dated August 1, 2009 between the two entities. Upon reviewing the agreement nowhere does it list the amount of inventory that the Town had on hand that was turned over to the Authority and nowhere does it list what the compensation would be for such inventory. It was the understanding from the Town Board and the Highway Superintendent, that the Town would be reimbursed for the inventory received. Our audit shows that we have never received any reimbursement from the Water Authority. The Town has had the Highway Superintendent provide us with a list of the inventory that was turned over to the Authority and what that estimated cost should be for the inventory.

We have attached an invoice, could you please review and let us know if there is any discrepancies?

Could you kindly respond to this by September 1, 2016?

Sincerely,

A handwritten signature in black ink, appearing to read "William E. Carman".

William E. Carman

Supervisor, Town of Groveland



Invoice No. 7142016

Town of Groveland - 4955 Aten Road, Groveland NY 14462

**INVOICE**

**Customer**

Name Livingston County Water & Sewer Authority  
 Address 1997 D'Angelo Drive P.O. Box 396  
 City Lakeville State NY ZIP 14480  
 Phone 585-346-3523

**Misc**

Date 7/14/2016  
 Order No. \_\_\_\_\_  
 Rep \_\_\_\_\_  
 FOB \_\_\_\_\_

Qty	Description	Unit Price	TOTAL
1	Groveland purchased town equipment related to water meter hookups associated with Conesus Lake Water District turned to WSA. Price includes: Meter pits and covers, shutoff valves, curb box shut offs, backflow preventers, tail pieces and meter valves  See Attachment Cover Letter...	\$ 9,000.00	\$ 9,000.00

SubTotal	\$ 9,000.00
Shipping	
<b>TOTAL</b>	<b>\$ 9,000.00</b>

**Payment**

Check

Tax Rate(s)

**Comments**

Name \_\_\_\_\_  
 CC # Sorry we do not accept credit cards  
 Expires \_\_\_\_\_

Office Use Only

Checks payable to Town of Groveland - 4955 Aten Road, Groveland NY 14462

Town Clerk/Tax Collector

Sandra Bean

Highway Superintendent

Vacant

Code Enforcement Office & Fire Marshall

Ronald Maxwell

Town Justice's

Jenean Love

David Livingston



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Fax: (585) 243-3810

Website: [www.grovelandny.org](http://www.grovelandny.org)

*William E. Carman, Supervisor*

4955 ATEN ROAD

GROVELAND, NEW YORK 14462

RECEIVED OCT 27 2016

October 24, 2016

Livingston County Water & Sewer Authority  
1997 D'Angelo Drive  
P.O. Box 396  
Lakeville, NY 14480

Dear Cathy VanHorne,

This is a follow up letter to the previous letter and invoice dated July 14, 2016, along with your request on August 1, 2016 requesting a more detailed list.

With the current retirement of our Highway Superintendent we have been sorting through many files and were able to come across the detailed list as you requested. It looks as our original invoice amount of \$9,000 was based on an old schedule and have since adjusted the invoice to reflect the 2010 inventory figures.

We have attached the revised invoice with detailed material list which should suffice for prompt payment. If you should have further questions, please feel free to contact me directly.

Sincerely,

William E. Carman

Supervisor, Town of Groveland

Invoice No. 7142016

Town of Groveland - 4955 Aten Road, Groveland NY 14462

# INVOICE

**Customer**

Name Livingston County Water & Sewer Authority  
 Address 1997 D'Angelo Drive P.O. Box 396  
 City Lakeville State NY ZIP 14480  
 Phone 585-346-3523

**Misc**

Date 7/14/2016  
 Order No. \_\_\_\_\_  
 Rep \_\_\_\_\_  
 FOB \_\_\_\_\_

Qty	Description	Unit Price	TOTAL
1	Groveland purchased town equipment related to water meter hookups associated with Conesus Lake Water District turned to WSA. Price includes: Meter pits and covers, shutoff valves, curb box shut offs, backflow preventers, tail pieces and meter valves  See Attachment Cover Letter...  Revised 10/24/16	\$ 5,842.72	\$ 5,842.72

SubTotal	\$ 5,842.72
Shipping	
<b>TOTAL</b>	<b>\$ 5,842.72</b>

**Payment**

Check

**Comments**

Name \_\_\_\_\_  
 CC # Sorry we do not accept credit cards  
 Expires \_\_\_\_\_

Tax Rate(s)

Office Use Only

Checks payable to Town of Groveland - 4955 Aten Road, Groveland NY 14462

ITEM	Quantity	DO WE HAVE YORN	Cost
1- Ford Meter pits + Covers	2	N	
2- Meter Pit Covers	11	Y	
3- Pit Lids	25	Y	
* 4- WATTS 3/4 x 3/4 Dual Check Valves - 57		N	\$ 64.00 E
5- Mueller Right angle Meter Valves - 75		Y	
6- 3/4" straight Meter tailpieces	100	Y	\$ 13.63 EACH
7- 3/4" F.I.P. x 3/4" Comp. Fittings (Ford)	10	N	
8- 3/4" x 1" Comp Fittings (Ford)	8	Y	
9 3/4" F.I.P x 1" Comp Fittings (Ford)	8	N	
10 3/4" Comp curb Stop Valves (Ford)	2	Y	
11 Mueller Hydrant Repair Kit	1	Y	
* 12 Sensus ECR Touch pads	38	N	
* 13 Sensus Mxv 505 Transmitters	6	N	\$ 153.00 E
* 14 Sensus Mxv 505B Transmitters	4	N	\$ 153 EA
* 15 Sensus Mounting Brackets	16	N	

\* IF WE HAD BEEN GIVEN THESE ITEMS WE MAY HAVE USED THEM IN OUR OTHER DISTRICTS

1/2010

TOWN OF GROVELAND

INVENTORY OF ALL WATER EQUIPMENT REMAINING AS OF 10/1/02

<u>QUANTITY</u>	<u>DESCRIPTION</u>	<u>PRICE PAID</u>	<u>1/2010</u>
<del>3</del> 2	Ford Meter Pits & covers	2002 \$251.00 ea.	502.00
10	Meter Pit Covers	\$46.20 ea.	462.00
<del>14</del> 25	Pit Lids	\$27.81 ea.	675.25
<del>63</del> 57	Watts 3/4" X 3/4" Dual Check Valves	\$13.89 ea.	791.72
2	<del>Watts 3/4" 25 AUB Pressure Regulators</del>	<del>\$28.32 ea.</del>	<del>56.64</del>
<del>87</del> 75	Mueller Right Angle Meter Valves	\$15.60 ea.	1170.00
100	3/4" Straight Meter Tailpieces	\$3.25 ea.	325.00
<del>12</del> 10	Ford 3/4" FIP X 3/4" Comp. Fittings	\$7.23 ea.	72.30
12	Ford 3/4" X 1" Comp. Fittings	\$7.70 ea.	92.40
8	Ford 3/4" FIP X 1" Comp. Fittings	\$5.83 ea.	46.64
2	Ford 3/4" Comp. Curb Stop Valves	\$38.46 ea.	76.92
1	Mueller Hydrant Repair Kit	\$174.08	174.08
<del>3</del>	<del>Sensus 5/8" Water Meters</del>	<del>\$64.50 ea.</del>	<del>193.50</del>
<del>4</del>	<del>Sensus 5/8" Water Meters (Waterproof)</del>	<del>\$98.00 ea.</del>	<del>392.00</del>
<del>41</del> 38	Sensus ECR Touchpads	\$15.00 ea.	570.00
<del>11</del> 6	Sensus MXU 505 Transmitters	\$134.00 ea.	804.00
4	Sensus MXU 505B Transmitters	\$134.00 ea.	536.00
<del>21</del> 16	Transmitter Mounting Brackets	\$5.84 ea.	93.44
		<u>8,028.19</u>	<u>9,842.72</u>

5,842.72

**EXECUTIVE DIRECTOR – LIVINGSTON COUNTY WATER & SEWER AUTHORITY**

The Livingston County Water and Sewer Authority is seeking applications for the position of Executive Director. The ideal candidate for this position will have extensive knowledge and experience in water and sewer organizations, public utility operations, business management, and governmental operations.

For a complete job description and application requirements, please visit:

[www.co.livingston.state.ny.us/lcwsa.htm](http://www.co.livingston.state.ny.us/lcwsa.htm)

**EQUAL EMPLOYMENT OPPORTUNITY:** Livingston County Water and Sewer Authority is an Equal Opportunity Employer and, as such, offers equal opportunities to all qualified applicants with no discrimination as to race, color, creed, sex, sexual orientation, national origin, disabilities or any other class protected by law.

The following list was utilized to place this ad.

**Schools:** RIT, SUNY ESF, Clarkson, Morrisville

**Municipal Organizations:** NYS County Managers Association, NYS Association of Counties, Association of Towns, NY Conference of Mayors.

**Trade Organizations:** NY Section American Water Works Association, NY Rural Waters, NY Water Environment Association.

**News papers:**

Albany Times Union – Sunday edition and Monster.com

Democrat and Chronicle – Sunday / Wednesday edition and Career builders.com

Syracuse Post Standard – Sunday edition and adbooker.com

Buffalo News – Sunday/Tuesday business and careers, Thursday job finder weekly magazine, and Monster.com.

Penny Saver – Five editions – last week

Local Official papers – Livingston County News and Express