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*Agenda*

November 15, 2023 at 8:00 a.m.  
Watershed Education Center (Vitale Park)  
Lakeville, NY 14480

All attachments and reports may be found at  
[www.lcwsa.us](http://www.lcwsa.us)

1. Call to Order
2. Approval of Agenda
3. Approval of Minutes
  - a. October 18, 2023 – Regular Meeting
  - b. October 25, 2023 – Governance Committee Meeting
4. Reports
  - a. Financial Report - October 2023
  - b. Executive Director's Report

5. Other Business

Resolution No.: 2023-53                      RESOLUTION ADOPTING VARIOUS LIVINGSTON COUNTY WATER &  
SEWER AUTHORITY POLICIES

Resolution No.: 2023-54                      RESOLUTION SETTING THE LIVINGSTON COUNTY WATER AND  
SEWER AUTHORITY MEETING SCHEDULE FOR 2024

6. Adjournment

**Next Regular Meeting: Friday, December 15, 2023 @ 10:00 am\***  
\*change in day and time

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*Unreviewed Minutes*  
**REGULAR MEETING**  
**October 18, 2023 at 8:00 am**  
**Watershed Education Center (Vitale Park)**  
**Lakeville, NY 14480**

**Members Attending:** M. McKeown, B. Ceci, T. Saunders, M. Falk, D. Higgins, and S. Beardsley

**Others attending:** J. Molino (Executive Director), L. Monaghan (Deputy Director), R. Lewis (Principal Accountant), M. Kosakowski (Director of Operations), S. Wright (Secretary), and J. Campbell (Attorney)

**Call to Order: 8:00 a.m.**

**Approval of Agenda:**

*Motion: M. Falk moved, and B. Ceci seconded to approve the agenda. Carried unanimously.*

**Open Public Hearing:**

At 8:00 a.m., the public hearing for the proposed 2024 Rate and Fee Schedule

**Approval of Minutes:**

**September 20, 2023 - Regular Meeting**

*Motion: S. Beardsley moved, and D. Higgins seconded to approve the regular board meeting minutes dated September 20, 2023. Carried unanimously.*

**Reports:**

**Financial Report – September 2023**

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

*Motion: T. Saunders moved, and S. Beardsley seconded to approve the September 2023 Financial Report. Carried unanimously.*

**Operations and Capital Report**

M. Kosakowski reviewed the Operations and Capital Reports with the Board (on file with Secretary).

**Executive Director Report**

J. Molino reviewed:

- The Village of Lima has responded to our letter regarding inequitable billing for the Town customer's. Working with the Mayor and the Village attorney will hopefully resolve the issue.
- The Village of Avon has received a letter from the DEC regarding the engineering report for the Wastewater Treatment Plant completed by GHD and its recommendations for significant upgrades to the plant. J. Molino reviewed the letter and the response from the Village.
- Wyoming County Water Resource Agency is installing new water meters for their 266 customers. LCWSA is interested in bidding on the project as our meter replacement program has been very successful.
- The Authority is continuing the efforts to help with the Springwater Wastewater Treatment Plant particularly with stormwater inflow and working with NYSDEC to resolve concerns with plant function.

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**Other Business:**

**Resolutions:**

- 2023-46 RESOLUTION AUTHORIZING THE TREASURER OF THE LIVINGSTON COUNTY WATER & SEWER AUTHORITY TO PREPARE AND TRANSMIT A LIST OF THOSE PROPERTIES WITH UNPAID WATER CHARGES AND UNPAID SEWER CHARGES TO LIVINGSTON COUNTY BOARD OF SUPERVISORS FOR LEVY ON 2024 TAX ROLLS  
*Motion: M. Falk moved, and B. Ceci seconded to approve Resolution 2023-46. Carried unanimously.*
- 2023-47 RESOLUTION CLASSIFYING THE LCWSA COUNTY WIDE WATER SYSTEM IMPROVEMENTS AS A TYPE I ACTION, ESTABLISHING LEAD AGENCY AND DETERMINING THE SIGNIFICANCE OF SUCH ACTION, AND DIRECTING THAT THE NEGATIVE DECLARATION BE PUBLISHED IN ACCORDANCE WITH SEQRA  
*Motion: D. Higgins moved, and T. Saunders seconded to approve Resolution 2023-47. Carried unanimously.*

**Close Public Hearing:**

*At 9:08 a.m., the public hearing was closed.*

- 2023-48 RESOLUTION ADOPTING THE 2024 LIVINGSTON COUNTY WATER & SEWER AUTHORITY BUDGET & CAPITAL PLAN  
*Motion: M. Falk moved, and S. Beardsley seconded to approve Resolution 2023-48. Carried unanimously.*
- 2023-49 RESOLUTION ADOPTING THE 2024 RATE AND FEE SCHEDULE  
*Motion: T. Saunders moved, and D. Higgins seconded to approve Resolution 2023-49. Carried unanimously.*
- 2023-50 RESOLUTION TO AUTHORIZE WAGE ADJUSTMENTS FOR LIVINGSTON COUNTY WATER AND SEWER AUTHORITY NON-UNION EMPLOYEES  
*Motion: D. Higgins moved, and S. Beardsley seconded to approve Resolution 2023-50. Carried unanimously.*
- 2023-51 RESOLUTION TO SET THE SALARY RANGE FOR THE WASTEWATER TREATMENT PLANT MANAGER POSITION  
*Motion: S. Beardsley moved, and D. Higgins seconded to approve Resolution 2023-51. Carried unanimously.*
- 2023-52 RESOLUTION DELCARING 120 NEPTUNE INTEGRATED E-CODER 5/8" X 3/4" WATER METERS AS SUPRLUS PROPERTY  
*Motion: M. Falk moved, and B. Ceci seconded to approve Resolution 2023-51. Carried unanimously.*

**Adjournment: 9:35 a.m.**

*Motion: D. Higgins moved, and T. Saunders seconded to close the meeting. Carried unanimously.*

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*Unreviewed Minutes*  
**GOVERNANCE COMMITTEE MEETING**  
**October 25, 2023 at 8:00 a.m.**  
**Watershed Education Center (Vitale Park)**  
**Lakeville, NY 14480**

**Members Attending:** B. Ceci, M. McKeown, and Ted Saunders

**Others attending:** J. Molino (Executive Director) and S. Wright (Secretary)

**Policies reviewed:**

- **Public Access to Records - Freedom of Information Law**
- **Audit & Finance Committee Charter**
- **Policy on Banning Possession of Firearms and Other Dangerous Weapons on Livingston County Water & Sewer Authority Property**
- **Policy on Personal Use of Authority-Owned Equipment**
- **Investment Policy**
- **Deletion of On Call Policy**

**Each policy was reviewed and after discussion, it was agreed to present the policies to the Board for approval with the deletion of the On Call Policy for the November 15, 2023 meeting.**

**October 2023  
Revenue & Expenses**

**REVENUE**

*2023 Budget Revenue -\$3,958,714*

**Year to date \$2,437,899 increase of \$211,400 over last year**

*Current Period \$ 62,323*

**-Retail Fees represents billing through 7/31/23, next billing November 2023 for 8/1/23-10/31/23**

**-Retail Fees Increases \$99,639 unit increases, sewer rate over 15,000**

**EXPENSES**

*2023 Budget Expenses -\$4,354,822*

**Year to Date Expenses \$3,044,038 (approx. 70%) increase of \$225,391 over last year**

*Current Period \$ 285,980*

<b>-Wages</b>	<b>\$ 68,218</b>	<i>increased staff, wages</i>
<b>-Health Insurance</b>	<b>\$ 55,135</b>	<i>increased staff, plan increases,</i>
<b>-Engineering</b>	<b>(\$24,712)</b>	
<b>-Project Engineering</b>	<b>(\$43,342)</b>	
<b>-Other Professional Services</b>	<b>\$33,746</b>	<i>Income Survey/Grant Writer</i>
<b>-Vehicle Maintenance</b>	<b>(51,913)</b>	<i>WQIP Grant for County Wide Project (Meter Replacements)</i>
<b>-Project Expense</b>	<b>\$70,685</b>	<i>I &amp; I</i>
<b>-Building &amp; Maint.</b>	<b>\$190,063</b>	<i>Sludge Hauling(increase) Customer Installs (decrease)</i>

**Livingston County WSA**  
**Statement of Revenues and Expenditures - Unposted Transactions Included In Report**  
From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD Actual	YTD Last Year Actual	Current Year Change	Total Budget	Total Budget Variance	
<b>OPERATING REVENUE</b>							
Fees							
4110	Retail Fees	372.40	2,011,190.27	1,911,550.93	99,639.34	3,416,888.00	(1,405,697.73)
4120	Wholesale Fees	82.00	858.00	840.00	18.00	0.00	858.00
4125	Wholesale Fees V Caledonia	13,797.85	164,086.01	135,119.03	28,966.98	215,000.00	(50,913.99)
	Total Fees	14,252.25	2,176,134.28	2,047,509.96	128,624.32	3,631,888.00	(1,455,753.72)
Permit Fees							
4200	Permits	12,845.00	67,302.00	104,891.89	(37,589.89)	45,000.00	22,302.00
4210	Permits Taps/Bores	0.00	52,608.00	0.00	52,608.00	0.00	52,608.00
	Total Permit Fees	12,845.00	119,910.00	104,891.89	15,018.11	45,000.00	74,910.00
O&M Services							
4130	O & M Service	0.00	23,000.00	15,000.00	8,000.00	23,000.00	0.00
	Total O&M Services	0.00	23,000.00	15,000.00	8,000.00	23,000.00	0.00
Other Income							
4140	Late Fees	225.38	41,199.21	29,432.95	11,766.26	36,326.00	4,873.21
4160	Billing Services	0.00	12,028.15	11,375.00	653.15	0.00	12,028.15
4410	Miscellaneous Income	19,912.84	50,540.10	18,289.44	32,250.66	222,500.00	(171,959.90)
7120	Insurance/Judgement Reimbursement	15,087.16	15,087.16	0.00	15,087.16	0.00	15,087.16
	Total Other Income	35,225.38	118,854.62	59,097.39	59,757.23	258,826.00	(139,971.38)
	Total OPERATING REVENUE	62,322.63	2,437,898.90	2,226,499.24	211,399.66	3,958,714.00	(1,520,815.10)
<b>OPERATING EXPENSE</b>							
Wages & Fringes							
5010	Wages & Salaries	77,046.23	839,538.31	771,320.24	68,218.07	1,196,773.00	357,234.69
5020	Overtime	3,872.72	30,655.52	33,748.39	(3,092.87)	46,782.00	16,126.48
5030	FICA	5,934.69	63,903.01	59,968.31	3,934.70	94,924.00	31,020.99
5040	Retirement	(1,177.91)	7,563.82	114,723.18	(107,159.36)	139,874.00	132,310.18
5048	Retiree Health Insurance	2,036.30	18,326.70	22,728.02	(4,401.32)	37,620.00	19,293.30
5050	Health Insurance	23,982.17	285,117.93	229,982.60	55,135.33	363,601.00	78,483.07
5060	Workman's Compensation/Disability	0.00	17,638.24	19,419.19	(1,780.95)	20,141.00	2,502.76
5070	Unemployment	22.70	8,816.60	4,505.42	4,311.18	15,000.00	6,183.40
	Total Wages & Fringes	111,716.90	1,271,560.13	1,256,395.35	15,164.78	1,914,715.00	643,154.87
Professional Services							
6110	Legal Services	11,515.00	33,555.25	30,615.75	2,939.50	25,350.00	(8,205.25)
6120	Engineering Services	2,830.00	15,199.25	39,910.84	(24,711.59)	25,000.00	9,800.75
6125	Project Engineering NC	500.00	11,550.00	54,891.70	(43,341.70)	0.00	(11,550.00)
6130	Financial Services	321.48	26,684.57	19,965.26	6,719.31	18,300.00	(8,384.57)
6140	Computer Services	511.44	32,074.24	33,243.98	(1,169.74)	30,800.00	(1,274.24)
6150	Insurance	10,106.00	101,852.97	86,346.41	15,506.56	112,000.00	10,147.03
6160	Plant Operations	0.00	0.00	22,050.00	(22,050.00)	0.00	0.00
6190	Other Professional Services	0.00	45,900.00	12,154.25	33,745.75	31,000.00	(14,900.00)
	Total Professional Services	25,783.92	266,816.28	299,178.19	(32,361.91)	242,450.00	(24,366.28)

**Livingston County WSA**  
**Statement of Revenues and Expenditures - Unposted Transactions Included In Report**  
From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD Actual	YTD Last Year Actual	Current Year Change	Total Budget	Total Budget Variance	
<b>Utilities</b>							
6200	Computer Utilities	0.00	0.00	67.23	(67.23)	0.00	0.00
6210	Electricity	23,108.71	208,364.78	196,938.00	11,426.78	287,426.00	79,061.22
6220	Gas/Heating	525.90	15,650.68	25,939.08	(10,288.40)	33,600.00	17,949.32
6230	Telephone	1,480.38	13,974.41	18,882.64	(4,908.23)	23,707.00	9,732.59
	<b>Total Utilities</b>	<b>25,114.99</b>	<b>237,989.87</b>	<b>241,826.95</b>	<b>(3,837.08)</b>	<b>344,733.00</b>	<b>106,743.13</b>
<b>Vehicle Expense</b>							
6420	Vehicle Maint	(3,583.63)	(34,125.95)	17,787.41	(51,913.36)	16,000.00	50,125.95
6430	Gasoline	11,013.62	31,346.05	28,811.39	2,534.66	37,600.00	6,253.95
	<b>Total Vehicle Expense</b>	<b>7,429.99</b>	<b>(2,779.90)</b>	<b>46,598.80</b>	<b>(49,378.70)</b>	<b>53,600.00</b>	<b>56,379.90</b>
<b>Purchased Water/Sewer</b>							
6510	Purchased Water	25,612.91	256,972.55	263,395.44	(6,422.89)	376,908.00	119,935.45
6515	Purchased Water MCWA	13,797.85	148,897.40	155,102.35	(6,204.95)	215,000.00	66,102.60
6520	Purchased Sewer Treatment	0.00	37,812.25	45,765.95	(7,953.70)	79,500.00	41,687.75
	<b>Total Purchased Water/Sewer</b>	<b>39,410.76</b>	<b>443,682.20</b>	<b>464,263.74</b>	<b>(20,581.54)</b>	<b>671,408.00</b>	<b>227,725.80</b>
<b>Equipment Maintenance</b>							
6610	Equipment Repair/Supply	1,113.08	11,839.97	13,256.15	(1,416.18)	13,125.00	1,285.03
6625	Equipment	359.40	23,015.06	33,683.04	(10,667.98)	72,155.00	49,139.94
6635	Equip Lease/Rental Contracts	0.00	0.00	2,480.00	(2,480.00)	65,000.00	65,000.00
	<b>Total Equipment Maintenance</b>	<b>1,472.48</b>	<b>34,855.03</b>	<b>49,419.19</b>	<b>(14,564.16)</b>	<b>150,280.00</b>	<b>115,424.97</b>
<b>Building Maintenance</b>							
6300	Project Expense	0.00	75,186.40	4,501.20	70,685.20	129,435.00	54,248.60
6305	Water/Sewer Installs	0.00	34,863.75	0.00	34,863.75	45,000.00	10,136.25
6310	Outside O&M Services	9,356.75	162,037.10	244,750.40	(82,713.30)	138,000.00	(24,037.10)
6315	Water/Sewer Repair	0.00	26,391.95	0.00	26,391.95	40,000.00	13,608.05
6320	Laboratory Services	3,802.20	23,642.00	27,927.26	(4,285.26)	46,000.00	22,358.00
6325	Sludge Hauling	36,509.61	241,361.06	0.00	241,361.06	212,500.00	(28,861.06)
6350	Refuse Collection	234.49	3,865.13	8,373.37	(4,508.24)	9,800.00	5,934.87
6360	Cleaning Service	300.00	3,025.00	2,925.00	100.00	4,000.00	975.00
6370	Building Rent	600.00	600.00	0.00	600.00	0.00	(600.00)
6620	Building Repair/Supply	11,528.54	107,143.33	99,505.44	7,637.89	183,178.00	76,034.67
6640	Customer Installation Supplies	630.78	45,412.86	74,797.68	(29,384.82)	38,908.00	(6,504.86)
	<b>Total Building Maintenance</b>	<b>62,962.37</b>	<b>723,528.58</b>	<b>462,780.35</b>	<b>260,748.23</b>	<b>846,821.00</b>	<b>123,292.42</b>
<b>Other Expenses</b>							
6340	Uniforms/Clothing	384.93	5,240.53	4,052.72	1,187.81	7,050.00	1,809.47
6700	Permits, Fees & Inspections	10,180.77	13,047.57	5,163.00	7,884.57	23,915.00	10,867.43
6810	Postage & Freight	132.19	12,866.34	10,425.14	2,441.20	15,100.00	2,233.66
6820	Office Supplies	235.23	3,906.78	4,865.17	(958.39)	4,760.00	853.22
6830	Advertising	52.11	10,411.57	17,416.40	(7,004.83)	3,990.00	(6,421.57)
6840	Travel & Training	1,103.70	18,759.06	13,191.67	5,567.39	35,000.00	16,240.94
6885	Fines Errors & Losses	0.00	54.52	0.00	54.52	0.00	(54.52)

**Livingston County WSA**  
**Statement of Revenues and Expenditures - Unposted Transactions Included In Report**  
From 10/1/2023 Through 10/31/2023

	Current Period Actual	YTD Actual	YTD Last Year Actual	Current Year Change	Total Budget	Total Budget Variance	
6890	Miscellaneous Expenses	0.00	(161.93)	(0.10)	(161.83)	0.00	161.93
6899	Prior Year expense	0.00	4,261.68	0.00	4,261.68	0.00	(4,261.68)
	<b>Total Other Expenses</b>	<b>12,088.93</b>	<b>68,386.12</b>	<b>55,114.00</b>	<b>13,272.12</b>	<b>89,815.00</b>	<b>21,428.88</b>
	<b>Easements &amp; Judgements</b>						
6870	Easements & Landtaking	0.00	0.00	0.00	0.00	40,500.00	40,500.00
6880	Judgements & Claims	0.00	0.00	0.00	0.00	500.00	500.00
	<b>Total Easements &amp; Judgements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,000.00</b>	<b>41,000.00</b>
	<b>Total OPERATING EXPENSE</b>	<b>285,980.34</b>	<b>3,044,038.31</b>	<b>2,875,576.57</b>	<b>168,461.74</b>	<b>4,354,822.00</b>	<b>1,310,783.69</b>
	<b>GAIN/LOSS BEF DEPRECIATION</b>	<b>(223,657.71)</b>	<b>(606,139.41)</b>	<b>(649,077.33)</b>	<b>42,937.92</b>	<b>(396,108.00)</b>	<b>(210,031.41)</b>
	<b>DEPRECIATION EXPENSE</b>						
6910	Deprec Expense-non contrib	(62,425.64)	(631,970.65)	(500,593.59)	(131,377.06)	0.00	(631,970.65)
6920	Deprec Expense-contributed	(62,192.51)	(601,583.55)	(581,242.00)	(20,341.55)	0.00	(601,583.55)
	<b>Total DEPRECIATION EXPENSE</b>	<b>(124,618.15)</b>	<b>(1,233,554.20)</b>	<b>(1,081,835.59)</b>	<b>(151,718.61)</b>	<b>0.00</b>	<b>(1,233,554.20)</b>
	<b>OPERATING GAIN/LOSS</b>	<b>(348,275.86)</b>	<b>(1,839,693.61)</b>	<b>(1,730,912.92)</b>	<b>(108,780.69)</b>	<b>(396,108.00)</b>	<b>(1,443,585.61)</b>
	<b>NON-OPERATING REVENUE/EXPENSE</b>						
	<b>Non-Operating Income</b>						
4115	Retail Fees-Debt related	227.52	314,477.73	232,404.48	82,073.25	343,447.00	(28,969.27)
4300	Restricted Revenue	4,010.60	12,988.89	40.68	12,948.21	0.00	12,988.89
7110	Interest Income	6,154.01	70,535.39	24,989.19	45,546.20	0.00	70,535.39
	<b>Total Non-Operating Income</b>	<b>10,392.13</b>	<b>398,002.01</b>	<b>257,434.35</b>	<b>140,567.66</b>	<b>343,447.00</b>	<b>54,555.01</b>
	<b>Non-Operating Expense</b>						
8110	Interest Expense	0.00	(31,742.18)	(27,272.82)	(4,469.36)	0.00	(31,742.18)
8120	G/L on sale of Assets	0.00	19,350.00	0.00	19,350.00	0.00	19,350.00
8140	Debt Fees	0.00	(9,875.00)	(19,098.83)	9,223.83	0.00	(9,875.00)
	<b>Total Non-Operating Expense</b>	<b>0.00</b>	<b>(22,267.18)</b>	<b>(46,371.65)</b>	<b>24,104.47</b>	<b>0.00</b>	<b>(22,267.18)</b>
	<b>Total NON-OPERATING REVENUE/EXPENSE</b>	<b>10,392.13</b>	<b>375,734.83</b>	<b>211,062.70</b>	<b>164,672.13</b>	<b>343,447.00</b>	<b>32,287.83</b>
	<b>NET GAIN/LOSS BEF CONTRIB</b>	<b>(337,883.73)</b>	<b>(1,463,958.78)</b>	<b>(1,519,850.22)</b>	<b>55,891.44</b>	<b>(52,661.00)</b>	<b>(1,411,297.78)</b>
	<b>CAPITAL CONTRIBUTIONS</b>						
	<b>Grant Revenue</b>						
9110	Grant & Donation Revenue	0.00	289,508.42	226,531.20	62,977.22	100,000.00	189,508.42
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>289,508.42</b>	<b>226,531.20</b>	<b>62,977.22</b>	<b>100,000.00</b>	<b>189,508.42</b>
	<b>Contributed Capital</b>						
9130	Contributed Funds	0.00	17,450.00	0.00	17,450.00	0.00	17,450.00
	<b>Total Contributed Capital</b>	<b>0.00</b>	<b>17,450.00</b>	<b>0.00</b>	<b>17,450.00</b>	<b>0.00</b>	<b>17,450.00</b>
	<b>Total CAPITAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>306,958.42</b>	<b>226,531.20</b>	<b>80,427.22</b>	<b>100,000.00</b>	<b>206,958.42</b>

(4)



Livingston County WSA

Balance Sheet

As of 10/31/2023

(In Whole Numbers)

	Current Year	Prior Year	Current Year Change	Beginning Year Bal...	YTD Change
<b>CURRENT ASSETS</b>					
Operating Cash	719,766	849,147	(129,381)	1,183,052	(463,287)
Debt Reserve	820,649	898,206	(77,557)	852,249	(31,601)
Accounts Receivable	295,802	29,125	266,678	1,113,036	(817,233)
Capital Contributions Receivable	12,936	3,128	9,808	57,289	(44,353)
Inventory	31,535	19,906	11,630	9,773	21,762
Prepaid Expenses	121,568	48,881	72,687	158,996	(37,428)
Funds held for Others	41,447	33,962	7,486	42,300	(853)
Total CURRENT ASSETS	2,043,703	1,882,354	161,349	3,416,696	(1,372,993)
Total Current Assets	2,043,703	1,882,354	161,349	3,416,696	(1,372,993)
<b>NON-CURRENT ASSETS</b>					
Restricted Cash	1,565,687	667,404	898,283	375,370	1,190,317
Capital Contrib Receivable, net current	461,463	632,064	(170,601)	592,057	(130,594)
Property & Equipment, Net Deprec	39,886,737	23,365,230	16,521,506	40,521,557	(634,820)
Work-In-Progress	3,471,229	11,023,372	(7,552,143)	1,457,413	2,013,816
Total NON-CURRENT ASSETS	45,385,116	35,688,071	9,697,045	42,946,397	2,438,718
Total Non-Current Assets	45,385,116	35,688,071	9,697,045	42,946,397	2,438,718
<b>TOTAL ASSETS</b>	<b>47,428,818</b>	<b>37,570,425</b>	<b>9,858,394</b>	<b>46,363,093</b>	<b>1,065,725</b>
<b>CURRENT LIABILITIES</b>					
Accounts Payable	2,992	93,345	(90,353)	62,612	(59,620)
Current Portion Loans Payable	4,498,066	3,747,392	750,674	2,067,468	2,430,598
Other Current Liabilities	0	(1,248,892)	1,248,892	1,112,704	(1,112,704)
Funds held for others	41,062	33,558	7,504	42,300	(1,238)
Total CURRENT LIABILITIES	4,542,120	2,625,403	1,916,717	3,285,084	1,257,036
Total Current Liabilities	(4,542,120)	(2,625,403)	(1,916,717)	(3,285,084)	(1,257,036)
<b>NON-CURRENT LIABILITIES</b>					
System Revenue Notes Payable	12,912,765	3,921,225	8,991,540	11,947,075	965,689
Total NON-CURRENT LIABILITIES	12,912,765	3,921,225	8,991,540	11,947,075	965,689
<b>Retained Earnings &amp; Net Position</b>					
Retained Earnings	(31,130,934)	(32,317,116)	1,186,181	(31,130,934)	0
Net Income	1,157,000	1,293,319	(136,319)	0	1,157,000
Total Retained Earnings & Net Position	(29,973,934)	(31,023,797)	1,049,863	(31,130,934)	1,157,000
Total Net Position	47,428,818	37,570,425	9,858,394	46,363,093	1,065,725

5

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estim	Estim
<b>Cash on hand 1st of each month</b>	\$ 435	\$ 339	\$ 1,183	\$ 1,217	\$ 1,113	\$ 1,857	\$ 1,839	\$ 2,081	\$ 1,963	\$ 1,262	\$ 1,461	\$ 880	\$ 712	\$ 1,756
<b>Cash Received</b>														
Customer Billing	387.4	445.7	28	235.2	592.5	76.3	461.2	385.1	43.6	648.8	235.5	61		
Miscellaneous	1.5	10	32	2.2	159.4	4.1	4.8	4.9	13.8	13.2	17	38.2		
Debt/Project Related	3	3	3											
Billing Services/O & M Services	13.2	4	71.5	11.6	28.7		17.1			17.6				
Relevy						225								
<b>Estimated Cash Receipts</b>														
Cash Receipts													400	430
BAN/Debt/Grant/Contrib Receipts					17.4			100				322.7	725	
EFC	260	197	183.7		721.8	1106.3	120.4	150.8	123	131.5			178.9	
<b>Cash Balance before expenditures</b>	\$ 1,100	\$ 998	\$ 1,501	\$ 1,466	\$ 2,633	\$ 3,268	\$ 2,442	\$ 2,722	\$ 2,143	\$ 2,074	\$ 1,713	\$ 1,302	\$ 2,016	\$ 2,186
	160.6													
Operating Vouchers	217.5	491.6	214.7	247	396.3	330.4	331	320.2	783.7	420.6	244.2	384.7	250	250
Transfer to Debt/Relevy								28.4						
Project Vouchers	383.4	162.7	69.1	106.2	380.2	1099.1	30	410.4	97.3	192	589.2	205	10	10
<b>Estimated Expenditures</b>														
Utilities														
Operating														
Projects														
<b>Cash Balance after expenditures</b>	\$ 339	\$ 344	\$ 1,217	\$ 1,113	\$ 1,857	\$ 1,839	\$ 2,081	\$ 1,963	\$ 1,262	\$ 1,461	\$ 880	\$ 712	\$ 1,756	\$ 1,926
Reserve Projects in Progress Budget Bal + Equipment to Purchase	387	293	293	269	255	255	342	339	338	344	337	336	326	316
<b>Unallocated Cash Balance</b>	\$ (48)	\$ 51	\$ 924	\$ 844	\$ 1,602	\$ 1,584	\$ 1,739	\$ 1,624	\$ 924	\$ 1,117	\$ 543	\$ 376	\$ 1,430	\$ 1,610

5

Project Code	Project Name	Expenditures		Budget		Service Area	Funding	Financing			October	
		Expenses	Capitalized	Budget	Balance			Grant/Contributed	Reserve	Debt	Date Began	End Date
<b>DEBT &amp; REIMBURSABLE PROJECTS</b>												
31131	Improvements (EFC WIIA) County Wide Water System Lakeville WWTP Plant Phase 2 (EFC)	1,352,025.54	3,351,506.26	8,500,000	3,796,468.20	33WM/WR	DO 18746	\$ 3,000,000	\$ -	\$ 3,842,000	7/12/2019	12/31/2024
31142	WIIA) Groveland Sta WWTP UV/	1,109,290.39	4,309,052.41	5,525,016.06	106,673.26	32SLV	C8-6449-05-00	\$ 2,179,750	\$ -	\$ 5,525,016.06	1/1/2022	8/31/2023
31132	Disinfection (WQIP) Lakeville WWTP Chemical Feed	49,386.96		747,524	698,137.04	32SD	01584GG	\$ 367,576	\$ 66,600	\$ 313,348	1/1/2022	5/1/2024
31121	Facility (WQIP) Leicester/York Regional Water	34,250.00		484,850	450,600.00	32SLV	111711	\$ 198,055	\$ 38,000	\$ 248,795	1/1/2022	12/31/2023
31450	Project Conesus Lake PS Improvements	264,995.00										
31455	(EFC WIIA)	112,331.19		5,000,000	4,887,668.81		C8-6449-06-00	\$ 1,250,000	\$ -	\$ 3,750,000		
31475	2023 Sewer Collection Improvements	362,982.77		1,500,000	1,137,017.23							
		<u>3,285,261.85</u>			<u>11,076,564.54</u>							
<b>GENERAL RESERVE PROJECTS</b>												
<b>Reserve Cash for Debt &amp; Reimbursable Projects</b>					\$ 104,600.00							
31148	SCADA System Wide Improvements	\$ 185,966.95		\$ 370,000	\$ 184,033.05						1/1/2022	12/31/2023
<b>Total General Reserve Projects</b>		<b>185,966.95</b>			<b>288,633.05</b>							
<b>Total WIP Expense ( GL 1600)</b>		<b>3,471,228.80</b>										
<b>Studies/ Non Capitalization</b>												
Operation and Admin Bldg				25,000	25,000.00				\$ 25,000		1/1/2022	12/31/2022
Phase III I & I (EPG)				-	122,500	122,500.00	121387	\$ 100,000	\$ 22,500		5/1/2023	
<b>Total Studies</b>				<b>#</b>	<b>147,500.00</b>				<b>\$ 100,000</b>			
<b>Less Grants</b>					<b>100,000.00</b>							
<b>Total Project Cash Committed</b>					<b>336,133.05</b>							

4



9

Livingston County WSA  
Vendor Activity - Cash Disbursements-board mtg-Operatg Exp overview  
From 10/1/2023 Through 10/31/2023

Vendor Name	Pmt Date	Transaction Description	GL Code	GL Short Title	Expenses	Check #
A. D. Call & Sons Excavating & ...	10/4/2023	Sludge Hauling - 09/28/23	6325	Sludge Hauling	7,800.00	4032
		Sludge Transport		Sludge Hauling	7,020.00	
		Sludge transport 09/27/23		Sludge Hauling	7,800.00	
		Transaction Total			<u>22,620.00</u>	
Total A. D. Call & Sons Excavati...					22,620.00	
ALS Group USA	10/4/2023	Samples 08/31/2023	6320	Lab Services	516.00	4033
		Samples 09/07/2023		Lab Services	316.00	
		Samples 09/14/23		Lab Services	516.00	
	10/18/2023	Samples 09/21/23	6320	Lab Services	466.00	4068
		Samples 09/28/23		Lab Services	433.00	
		Transaction Total			<u>2,247.00</u>	
Total ALS Group USA					2,247.00	
American Bankers Insurance Co...	10/18/2023	3098 Mt Morris Geneseo Rd. Flood Policy 8704344265	1700	Prepaid Exp	929.00	4069
		5346 North Point Dr. Geneseo Flood Policy 8704344276		Prepaid Exp	1,262.00	
		Transaction Total			<u>2,191.00</u>	
Total American Bankers Insuranc...					2,191.00	
American Water Works Association	10/18/2023	AWWA membership 01/01/24 - 12/31/24	6840	Travel/Traing	263.00	4070
		Transaction Total			<u>263.00</u>	
Total American Water Works Asso.					263.00	
Benefactor Funding Corp	10/4/2023	Samples 09/05/2023	6320	Lab Services	270.00	4034
		Samples 09/13/23		Lab Services	108.00	
	10/18/2023	Samples 08/23/23	6320	Lab Services	1,177.20	4071
		Transaction Total			<u>1,555.20</u>	
Total Benefactor Funding Corp					1,555.20	
Ber-National Automation, Inc	10/18/2023	Gate software annual maint.	6310	Outside O&M	500.00	4072
		Transaction Total			<u>500.00</u>	
Total Ber-National Automation, Inc					500.00	
BXI Consultants, Inc	10/18/2023	09/05/23 - 10/04/23	6820	Office Sup	28.62	4073
		Transaction Total			<u>28.62</u>	
Total BXI Consultants, Inc					28.62	
Casella Waste Services	10/4/2023	Sludge disposal 08/02/23 - 08/22/23	6325	Sludge Hauling	3,749.76	4036
	10/18/2023	10/01/23 - 10/31/23	6350	Refuse	234.49	4074
		Transaction Total			<u>3,984.25</u>	

10

Livingston County WSA  
Vendor Activity - Cash Disbursements-board mtg-Operatg Exp overview  
From 10/1/2023 Through 10/31/2023

Vendor Name	Pmt Date	Transaction Description	GL Code	GL Short Title	Expenses	Check #
Total Casella Waste Services					3,984.25	
Charter Communications	10/18/2023	10/08/23 - 11/07/23	6140	Prof Computer	179.98	4079
		Transaction Total			179.98	
Total Charter Communications					179.98	
Chase Card Services	10/18/2023	Amazon - Breakroom Computer Organization	6620	Bldg Repair	49.98	4078
		Amazon - Computer headset	6820	Office Sup	19.00	4078
		Amazon - light bulb influent building	6620	Bldg Repair	37.04	4078
		Amazon - Light bulbs for Influent Bldg		Bldg Repair	157.98	
		Amazon - Light bulbs for Influent Building		Bldg Repair	98.36	
		Amazon - PH Meter for water	6625	Equipment	11.99	4078
		Amazon - phone case for Mark K.	6610	Equip Repair	11.69	4078
		Briggs Tire - tire plug 2022 Dodge Ram BF9923	6420	Vehicle Maint	35.00	4078
		Chase Bill Late fees	6700	Permit/Inspec	39.00	4078
		Genesee Lumber - Digester building bathroom	6620	Bldg Repair	7.59	4078
		Genesee Lumber - Digester Level Markers		Bldg Repair	23.58	
		Genesee Lumber - Hose clamp and end		Bldg Repair	8.97	
		Genesee Lumber - Lakeville Digester Bldg supplies		Bldg Repair	1.28	
		Genesee Lumber - Letters for mailbox		Bldg Repair	16.48	
		Genesee Lumber - Lights in Influent Bldg		Bldg Repair	9.98	
		Genesee Lumber - Motar Mix for Manholes		Bldg Repair	402.00	
		Genesee Lumber - nuts, bolts		Bldg Repair	20.28	
		Genesee Lumber - Paint for stakeouts		Bldg Repair	10.99	
		Genesee Lumber - Parts for John Deere, Meter Room Roof Leak	6610	Equip Repair	8.36	4078
		Genesee Lumber - Parts for John Deere, Meter Room Roof Leak	6620	Bldg Repair	7.99	4078
		Genesee Lumber - Screws for Influent Lights		Bldg Repair	19.39	
		Genesee Lumber - Supplies for Road Plates		Bldg Repair	65.59	
		Genesee Lumber - white striping paint		Bldg Repair	10.99	
		Genesee Valley NY Water Environment Assoc - Meeting JUtegg	6840	Travel/Traing	60.00	4078
		Harbor Freight - Shop Supplies	6620	Bldg Repair	18.96	4078
		Harbor Freight - Supplies for gas meters and shop		Bldg Repair	80.87	

11

Livingston County WSA  
Vendor Activity - Cash Disbursements-board mtg-Operatg Exp overview  
From 10/1/2023 Through 10/31/2023

Vendor Name	Pmt Date	Transaction Description	GL Code	GL Short Title	Expenses	Check #
		Jackson Welding - tips for torches		Bldg Repair	28.00	
		Kircher Construction - topsoil for E Groveland Hill Rd.		Bldg Repair	377.00	
		Livonia Supply Centre - fittings for stock		Bldg Repair	42.36	
		NAWL Conference - Air Flight	6840	Travel/Traing	580.96	4078
		Red Wing Shoes - JUtegg Boots	6340	Uniforms	206.99	4078
		Tractor Supply - Lakeville repairs	6620	Bldg Repair	22.19	4078
		USPS - Postage for certifieds	6810	Postage	33.25	4078
		USPS - Postage		Postage	19.29	
		USPS - Postage for Analyzer		Postage	79.65	
		USPS - Postage Lakeville Lab Equipment	6620	Bldg Repair	44.59	4078
		Vincenzas Pizza	6840	Travel/Traing	65.18	4078
		Walmart - Groveland WWTP	6620	Bldg Repair	9.86	4078
		Wegmans - Training	6840	Travel/Traing	49.56	4078
		Transaction Total			<u>2,792.22</u>	
Total Chase Card Services					2,792.22	
City Treasurer, Rochester, NY	10/4/2023	07/28/23 - 08/29/23	6510	Water Purch	<u>24,591.76</u>	4038
		Transaction Total			<u>24,591.76</u>	
Total City Treasurer, Rochester, NY					24,591.76	
Clark Patterson Lee	10/18/2023	Professional Services 07/29/23 - 09/29/23	6120	Prof Engineer	2,830.00	4080
		Professional Services 09/01/23 - 09/29/23 Grant 121387	6125	Project Enginee	500.00	4080
		Transaction Total			<u>3,330.00</u>	
Total Clark Patterson Lee					3,330.00	
Colacino Industries Inc	10/18/2023	Network Monitoring 11/01/23 - 11/30/23	6230	Telephone	580.00	4081
		Transaction Total			<u>580.00</u>	
Total Colacino Industries Inc					580.00	
Commercial Automotive	10/4/2023	2021 Chevy BD9910 Oil change, tires rotate, A/C	6420	Vehicle Maint	246.73	4039
		2022 RAM BF9923 NYS inspection		Vehicle Maint	10.00	
		2022 RAM BF9924 NYS inspection, tire repair		Vehicle Maint	64.00	
		Transaction Total			<u>320.73</u>	
Total Commercial Automotive					320.73	
Complete Payroll	10/13/2023	PR 21 (9.24.23-10.7.23)	5010	Wages	40,514.00	ACH
		PR 21 (9.24.23-10.7.23)	5020	Overtime	780.52	ACH
		PR 21 (9.24.23-10.7.23)	5030	FICA	3,339.12	ACH

12

**Livingston County WSA**  
 Vendor Activity - Cash Disbursements-board mtg-Operatg Exp overview  
 From 10/1/2023 Through 10/31/2023

Vendor Name	Pmt Date	Transaction Description	GL Code	GL Short Title	Expenses	Check #
		PR 21 (9.24.23-10.7.23)	5070	Unemployment	16.78	ACH
		PR 21 (9.24.23-10.7.23)	6130	Financial	216.94	ACH
	10/27/2023	PR 22 (10.8.23-10.21.23) & Oct Retirement	5010	Wages	38,445.52	ACH
		PR 22 (10.8.23-10.21.23) & Oct Retirement	5020	Overtime	3,092.20	ACH
		PR 22 (10.8.23-10.21.23) & Oct Retirement	5030	FICA	3,359.58	ACH
		PR 22 (10.8.23-10.21.23) & Oct Retirement	5070	Unemployment	5.92	ACH
		PR 22 (10.8.23-10.21.23) & Oct Retirement	6130	Financial	104.54	ACH
		PR 22 (10.8.23-10.21.23) 16hrs for MGascon not in original	5010	Wages	461.44	ACH
		PR 22 (10.8.23-10.21.23) 16hrs for MGascon not in original	5030	FICA	35.30	ACH
		Transaction Total			<u>90,371.86</u>	
Total Complete Payroll					90,371.86	
Constellation NewEnergy, Inc	10/18/2023	08/24/22 - 09/22/23	6210	Electric	<u>11,281.44</u>	4082
		Transaction Total			<u>11,281.44</u>	
Total Constellation NewEnergy, Inc					11,281.44	
Core and Main LP	10/4/2023	6640 OLD ORCHARD PT	6640	Cust Install	<u>630.78</u>	4040
		Transaction Total			<u>630.78</u>	
Total Core and Main LP					630.78	
CSEA, Inc	10/4/2023	Union Dues 09/01/23, 09/15/23, 09/29/23	2050	A/P Payroll	<u>959.31</u>	4042
		Transaction Total			<u>959.31</u>	
Total CSEA, Inc					959.31	
Cucinotta, Jamie	10/18/2023	Clothing Allowance - Jamie Cucinotta	6340	Uniforms	<u>177.94</u>	4083
		Transaction Total			<u>177.94</u>	
Total Cucinotta, Jamie					177.94	
Excellus Health Plan-Group	10/18/2023	11/01/23 - 11/30/23	2050	A/P Payroll	2,062.07	4084
		11/01/23 - 11/30/23	5050	Health	<u>28,680.94</u>	4084
		Transaction Total			<u>30,743.01</u>	
Total Excellus Health Plan-Group					30,743.01	
Finline Pipeline, Inc	10/4/2023	Lakeville Plant - Driveway Paving	6310	Outside O&M	<u>22,757.00</u>	4045
		Transaction Total			<u>22,757.00</u>	



13

**Livingston County WSA**  
 Vendor Activity - Cash Disbursements-board mtg-Operatg Exp overview  
 From 10/1/2023 Through 10/31/2023

<u>Vendor Name</u>	<u>Pmt Date</u>	<u>Transaction Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>	<u>Check #</u>
Total Finline Pipeline, Inc					22,757.00	
Five Corners Repair	10/18/2023	Plate on Sweeper Arm	6610	Equip Repair	140.70	4085
		Transaction Total			<u>140.70</u>	
Total Five Corners Repair					140.70	
Frey Municipal Software	10/26/2023	Accounting/Billing Software	1420	FA-Electronics	56,806.00	ACH003
		Transaction Total			<u>56,806.00</u>	
Total Frey Municipal Software					56,806.00	
Frontier Communications	10/4/2023	09/16/23 - 10/15/23	6230	Telephone	164.70	4046
		Transaction Total			<u>164.70</u>	
Total Frontier Communications					164.70	
Holland Company	10/18/2023	Chemicals	6620	Bldg Repair	6,677.86	4089
		Transaction Total			<u>6,677.86</u>	
Total Holland Company					6,677.86	
Jackson Welding Supply Co Inc	10/4/2023	Cylinder Rental	6620	Bldg Repair	42.03	4048
		Transaction Total			<u>42.03</u>	
Total Jackson Welding Supply Co...					42.03	
Kruk & Campbell	10/4/2023	P31450 - Legal services 07/01/23 - 09/30/23	6110	Prof Legal	10,305.00	4049
		Transaction Total			<u>10,305.00</u>	
Total Kruk & Campbell					10,305.00	
Layer 3 Technologies	10/4/2023	Software subscriptions	1700	Prepaid Exp	7,769.12	4050
		Software subscriptions	6140	Prof Computer	1,241.88	4050
	10/18/2023	Server monitoring 06/16/23 - 05/24/24	1700	Prepaid Exp	376.25	4090
		Server monitoring 06/16/23 - 05/24/24	6140	Prof Computer	723.75	4090
		Transaction Total			<u>10,111.00</u>	
Total Layer 3 Technologies					10,111.00	
Lifetime Benefit Solution	10/27/2023	Lifetime Benefit ACH's-October-LM	2050	A/P Payroll	1,200.00	ACH004
		Lifetime Benefit ACH's-October-JM 10.2.23		A/P Payroll	40.00	ACH005
		Lifetime Benefit ACH's-October-JM 10.11.23		A/P Payroll	135.00	ACH006
		Lifetime Benefit ACH's-October-JM 10.14.23		A/P Payroll	8.61	ACH007

**Livingston County WSA**  
 Vendor Activity - Cash Disbursements-board mtg-Operatg Exp overview  
 From 10/1/2023 Through 10/31/2023

14

Vendor Name	Pmt Date	Transaction Description	GL Code	GL Short Title	Expenses	Check #
		Lifetime Benefit ACH's-October-JM 10.17.23		A/P Payroll	60.00	ACH008
		Lifetime Benefit ACH's-October-JM 10.24.23		A/P Payroll	39.09	ACH009
	10/25/2023	Lifetime Ben. Admin Fee Oct 2023	6310	Outside O&M	75.00	ACH011
		Transaction Total			<u>1,557.70</u>	
Total Lifetime Benefit Solution					1,557.70	
Livingston Co Treasurer	10/18/2023	Retiree Health Insurance 09/01/23 - 09/30/23	5048	Retiree Health	2,036.30	4091
		Transaction Total			<u>2,036.30</u>	
Total Livingston Co Treasurer					2,036.30	
Metal Supermarkets	10/4/2023	Road plates	6620	Bldg Repair	<u>6,417.72</u>	4051
		Transaction Total			<u>6,417.72</u>	
Total Metal Supermarkets					6,417.72	
Molino, Jason	10/4/2023	Phone allowance 10/01/23 - 10/31/23	6230	Telephone	50.00	4052
		Transaction Total			<u>50.00</u>	
Total Molino, Jason					50.00	
Monaghan, Lauren	10/4/2023	Phone allowance 10/01/23 - 10/31/23	6230	Telephone	50.00	4053
		Transaction Total			<u>50.00</u>	
Total Monaghan, Lauren					50.00	
Monroe County DES Division of ...	10/18/2023	Sludge water treatment 09/01/23 - 09/30/23	6325	Sludge Hauling	10,139.85	4093
		Transaction Total			<u>10,139.85</u>	
Total Monroe County DES Divisi...					10,139.85	
Monroe County Water Authority	10/18/2023	08/31/23 - 09/29/23	6515	Purchased Water	<u>13,797.85</u>	4092
		Transaction Total			<u>13,797.85</u>	
Total Monroe County Water Auth...					13,797.85	
MW Controls, Inc	10/4/2023	Service Call 07/15/23 Adams Road Lift station	6310	Outside O&M	1,040.00	4054
		Service calls 07/11/23, 07/13/23		Outside O&M	<u>5,946.75</u>	
		Transaction Total			<u>6,986.75</u>	
Total MW Controls, Inc					6,986.75	

15

Livingston County WSA  
Vendor Activity - Cash Disbursements-board mtg-Operatg Exp overview  
From 10/1/2023 Through 10/31/2023

Vendor Name	Pmt Date	Transaction Description	GL Code	GL Short Title	Expenses	Check #
National Grid	10/4/2023	08/25/23-09/25/23	6210	Electric	11,526.73	4055
		Transaction Total			11,526.73	
Total National Grid					11,526.73	
NYS Employees Retirement Syst...	10/27/2023	PR 22 (10.8.23-10.21.23) & Oct Retirement	2050	A/P Payroll	1,599.33	ACH001
		Transaction Total			1,599.33	
Total NYS Employees Retiremen...					1,599.33	
NYS Deferred Compensation Plan	10/13/2023	PR 21 (9.24.23-10.7.23)-Deferred Comp	2050	A/P Payroll	1,261.06	ACH001
	10/27/2023	PR 22 (10.8.23-10.21.23) & Oct Retirement-457B	2050	A/P Payroll	1,232.10	ACH002
		Transaction Total			2,493.16	
Total NYS Deferred Compensatio...					2,493.16	
NYS Dept of Environ Conservation	10/4/2023	SPDES 2022 Construction Fees	6700	Permit/Inspec	141.77	4056
		Transaction Total			141.77	
Total NYS Dept of Environ Cons...					141.77	
NYSEG	10/4/2023	08/0/23-09/11/23	6210	Electric	115.18	4057
		08/0/23-09/11/23	6220	Gas	274.64	4057
		Transaction Total			389.82	
Total NYSEG					389.82	
Piranha Tec Dr LLC	10/4/2023	Storage Building - November 2023 Rent	6370	Bldg Rent	600.00	4058
		Transaction Total			600.00	
Total Piranha Tec Dr LLC					600.00	
PlanTech	10/18/2023	Emergency Repair Adams Road	6310	Outside O&M	565.00	4096
		Transaction Total			565.00	
Total PlanTech					565.00	
PVS - CDI Chemicals, Inc	10/4/2023	Chemicals	6620	Bldg Repair	1,064.00	4037
		Transaction Total			1,064.00	
Total PVS - CDI Chemicals, Inc					1,064.00	
Rochester Gas & Electric	10/4/2023	08/15/23 - 09/14/23	6210	Electric	185.36	4060
		08/15/23 - 09/14/23	6220	Gas	251.26	4060
		Transaction Total			436.62	

10

Livingston County WSA  
Vendor Activity - Cash Disbursements-board mtg-Operatg Exp overview  
From 10/1/2023 Through 10/31/2023

Vendor Name	Pmt Date	Transaction Description	GL Code	GL Short Title	Expenses	Check #
Total Rochester Gas & Electric					436.62	
Sample Media Group	10/4/2023	Livingston County News renewal 10/26/23 - 10/25/24	6840	Travel/Traing	85.00	4061
		Public Hearing Ad - Rates and Fee Schedule	6830	Advertising	52.11	4061
		Transaction Total			137.11	
Total Sample Media Group					137.11	
ServiceMaster	10/4/2023	09/01/23 - 09/30/23	6360	Cleaning	300.00	4062
		Transaction Total			300.00	
Total ServiceMaster					300.00	
Staples Contract & Commercial	10/4/2023	Office Supplies	6820	Office Sup	187.61	4063
		Transaction Total			187.61	
Total Staples Contract & Commer...					187.61	
Stovall Engineering Company INC	10/27/2023	Valve Plug	6620	Bldg Repair	929.29	ACH010
		Transaction Total			929.29	
Total Stovall Engineering Compa...					929.29	
The Diesel Shop	10/4/2023	2000 Air compressor repair	6610	Equip Repair	952.33	4043
		Transaction Total			952.33	
Total The Diesel Shop					952.33	
Tompkins Insurance Agencies, Inc	10/4/2023	Insurance MIMLCWS001 08/18/23 - 08/18/24	6150	Insurance	6.00	4065
		Transaction Total			6.00	
Total Tompkins Insurance Agenci...					6.00	
Town of Livonia - highway Dept	10/18/2023	Fuel 07/01/23 - 09/30/23	6430	Gasoline	11,013.62	4097
		Transaction Total			11,013.62	
Total Town of Livonia - highway ...					11,013.62	
Udig-NY	10/4/2023	07/01/23 - 09/30/23	6310	Outside O&M	73.00	4066
		Transaction Total			73.00	
Total Udig-NY					73.00	
Underberg & Kessler	10/18/2023	Professional Services 04/01/23 - 04/30/23	6110	Prof Legal	715.00	4098
		Transaction Total			715.00	
Total Underberg & Kessler					715.00	

**Livingston County WSA**  
**Vendor Activity - Cash Disbursements-board mtg-Operatg Exp overview**  
**From 10/1/2023 Through 10/31/2023**

(17)

<u>Vendor Name</u>	<u>Pmt Date</u>	<u>Transaction Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>	<u>Check #</u>
Verizon Wireless	10/18/2023	09/02/23 - 10/01/23	6230	Telephone	635.68	4099
		Transaction Total			<u>635.68</u>	
Total Verizon Wireless					635.68	
Village of Caledonia	10/4/2023	Water - 06/08/23-09/07/23	6510	Water Purch	88.55	4067
		Water 06/08/23 - 09/07/23		Water Purch	<u>932.60</u>	
		Transaction Total			<u>1,021.15</u>	
Total Village of Caledonia					1,021.15	
Webster Szanyi LLP	10/18/2023	Legal Services 09/01/23 - 09/30/23	6110	Prof Legal	495.00	4100
		Transaction Total			<u>495.00</u>	
Total Webster Szanyi LLP					495.00	
WW Grainger	10/4/2023	Mud Flaps	6620	Bldg Repair	63.54	4047
		supplies, tools dippers, key box		Bldg Repair	71.69	
		supplies, tools dippers, key box	6625	Equipment	82.77	4047
	10/18/2023	3/4 check valves	1300	Inventory	526.32	4088
		Paper towels	6620	Bldg Repair	253.44	4088
		Shovel and hand towels		Bldg Repair	217.14	
		Shovel and hand towels	6625	Equipment	264.64	4088
		Traffic Cones	6620	Bldg Repair	<u>637.25</u>	4088
		Transaction Total			<u>2,116.79</u>	
Total WW Grainger					2,116.79	
Report Opening/Current Balance					<u>                    </u>	
Report Transaction Totals					<u>384,787.57</u>	
Report Current Balances					<u>                    </u>	

**Livingston County WSA**  
 Vendor Activity - Cash Disbursements-board mtg-Capital Projects  
 From 10/1/2023 Through 10/31/2023



Category Code	Category Title	Check #	Vendor Name	Transaction Description	Expenses
31121	Lakeville WWTP Phosphorus	4080	Clark Patterson Lee	P31121: 4/28/23-9/29/23	<u>1,250.00</u>
				Transaction Total	<u>1,250.00</u>
Total 31121	Lakeville WWTP Phosphorus				1,250.00
31131	Water System Improvements (EFC WIIA)	4094	Morsch Pipeline, Inc	P31131 Pay App 3 6/1/23-8/28/23	49,255.65
				Transaction Total	<u>49,255.65</u>
Total 31131	Water System Improvements (EFC WIIA)				49,255.65
31132	GS WWTP UV	4041	Crane Hogan	P31132 - Pay App 1 9/1/23-9/30/23	<u>13,176.98</u>
				Transaction Total	<u>13,176.98</u>
Total 31132	GS WWTP UV				13,176.98
31142	Lakeville Plant Upgrades-Phase 2	4035	Blue Heron Construction Co	P31142 - Pay App 22 - 08/01/23-08/31/23	48,450.00
	Lakeville Plant Upgrades-Phase 2	4044	Dunn-Wright Painting	P31142 - Sludge Building - powerwash and paint	2,000.00
	Lakeville Plant Upgrades-Phase 2	4087	G P Jager Inc	P31142 Grinder Pump	31,364.71
	Lakeville Plant Upgrades-Phase 2	4059	Righter Group, Inc	P31142 - Paint for the Sludge Tower	30,247.86
	Lakeville Plant Upgrades-Phase 2	4064	Tek-Sales, INC	P31142 - Valves	<u>11,267.00</u>
				Transaction Total	<u>123,329.57</u>
Total 31142	Lakeville Plant Upgrades-Phase 2				123,329.57
31148	SCADA Sy Wide Imp P1	4086	GHD Services Inc	P31148 09/01/23 - 09/30/23	<u>424.00</u>
				Transaction Total	<u>424.00</u>
Total 31148	SCADA Sy Wide Imp P1				424.00
31450	Leicester/York Regional Water Projec	4049	Kruk & Campbell	P31450 - Legal services 07/01/23 - 09/30/23	315.00
				Transaction Total	<u>315.00</u>
Total 31450	Leicester/York Regional Water Projec				315.00
31455	Conesu Lake PS Improvements	4095	Motion Ai	P31455: 11W	<u>6,346.32</u>
				Transaction Total	<u>6,346.32</u>
Total 31455	Conesu Lake PS Improvements				6,346.32
31475	2023 Sewer Collection Improvements	4045	Fineline Pipeline, Inc	P31475 - Livonia Center sewer main repair	11,000.00
				Transaction Total	<u>11,000.00</u>

**Livingston County WSA**  
**Vendor Activity - Cash Disbursements-board mtg-Capital Projects**  
**From 10/1/2023 Through 10/31/2023**

(19)

Category Code	Category Title	Check #	Vendor Name	Transaction Description	Expenses
Total 31475	2023 Sewer Collection Improvements				11,000.00
Report Opening/Current Balance					_____
Report Transaction Totals					205,097.52
Report Current Balances					_____



**RESOLUTION NO. 2023 - 53**

**RESOLUTION ADOPTING VARIOUS AUTHORITY POLICIES**

WHEREAS, The Livingston County Water and Sewer Authority (the “Authority”) currently has the following policies:

- Freedom of Information Law (FOIL)
- Audit and Finance Committee Charter
- Policy on Banning Possession of Firearms and Other Dangerous Weapons on Livingston County Water & Sewer Authority
- Policy of Personal Use of Authority-Owned Equipment
- Investment Policy

WHEREAS, Authority staff, including the Authority’s Attorney, have analyzed and reviewed the policies; and

WHEREAS, the Governance Committee has reviewed and recommends the policies attached hereto, to be utilized as the official policies for the Authority, and now therefore be it,

RESOLVED, the Livingston County Water and Sewer Authority Board hereby adopts the policies, attached hereto, as the official policies for the Authority, and be it further,

RESOLVED, that effective immediately, the On Call Policy be deleted as on call procedures are included in the CSEA agreement.

November 15, 2023  
Livingston County Water & Sewer Authority  
Moved By:  
Seconded By:  
AYES:  
NAYS:



## **PURPOSE & SCOPE**

The purpose of this policy is to set forth the methods and procedures (“Rules”) governing the availability and location of those records of the Authority subject to the provisions of article 6 of the Public Officers Law, known as the Freedom of Information Law (“FOIL”).

## **POLICY**

### **I. Designation of Records Access Officer**

The Chairman of the Authority Board of Directors is responsible for insuring compliance with these regulations and shall designate one or more persons as the Records Access Officer. The current Records Access Officer is: Secretary – LCWSA Board of Directors.

The Records Access Officer is responsible for coordinating appropriate Authority responses to public requests for access to records. The designation of a Records Access Officer shall not be construed to prohibit officials who, have in the past been authorized to make records or information available to the public, from continuing to do so.

The Records Access Officer shall insure that Authority personnel:

- Maintain an up-to-date subject matter list and/or inventory of records.
- Upon locating the requested record(s), take one of the following actions:
  - Make such record(s) available for inspection; or
  - Deny access to the records in whole or in part and explain in writing the justification for the denial pursuant to the Freedom of Information Law.
- Upon a request for copies of records:
  - Make a copy available upon payment or offer to pay established fees, if any, in accordance with Section II; or
  - Permit the requester to copy or photograph those records, so long as the records are not removed from the Authority premises.
- Upon request, provide certification of any copied record;
- Upon failure to locate records, certify that;
  - The Authority is not the custodian for such records, or
  - The records of which the Authority is a custodian, cannot be found after diligent search.

### **II. Location and Hours for Public Inspection**

Records shall be available for public inspection and copying during regular Authority business hours, Monday through Friday, 8am-12noon, 1pm – 4pm at 1997 D’Angelo Drive, Lakeville, NY 14480. Requests for public access to records shall be accepted and records produced by appointment with the Records Access Officer.

### **III. Requests for Public Access to Records**

A written request may be required, but oral requests may be accepted when records are readily available. If records are maintained in electronic format, the requester shall be informed that the records are accessible electronically and in printed form, either on paper or other information storage medium.

An acknowledgement of receipt of a record request shall be given within five business days of receipt of any records request and shall include the date and time at which the record will be available. A request shall

reasonably describe the record or records sought. Whenever possible, a person requesting records should supply information regarding dates, file designations or other information that may help to describe the records sought.

If the Records Access Officer does not provide or deny access to the record sought within five (5) business days of receipt of a request, he or she shall furnish a written acknowledgment of receipt of the request and a statement of an approximate date and time when the request will be granted or denied within twenty (20) business days after the date of acknowledgment of receipt of a request. If access to records is neither granted nor denied within twenty (20) business days after the date of acknowledgment of receipt of a request, the request may be construed as a denial of access that may be appealed.

#### **IV. Subject Matter List**

The Records Access Officer shall maintain a reasonably detailed current list, by subject matter, of all records in its possession, whether or not records are available pursuant to FOIL. The subject matter list shall be sufficiently detailed to permit identification of the category of the record sought. The subject matter list shall be updated annually. The most recent update shall appear on the first page of the subject matter list.

#### **V. Denial of Access to Record**

Denial of access to records shall be in writing stating the justification therefore pursuant to FOIL and advising the requester of the right to appeal to the individual designated hereby to determine appeals. If requested records are not provided as required in Section III of these regulations, such failure shall also be deemed a denial of access. Any person denied access to records may appeal within thirty (30) days of a denial.

The following person shall hear appeals for denial of access to records under the Freedom on Information Law: Chairman – LCWSA Board of Directors. The time for deciding an appeal by the individual designated to determine appeals shall commence upon receipt of a written appeal identifying:

- The date of the appeal;
- The date of requests for records;
- The records which were denied; and
- Whether the denial of access to records was in writing or resulted from a failure to provide records promptly as required by Section III;
- The name and return address of the requester making the appeal;
- The individual designated to hear appeals shall provide the appealing party its written decision, within ten (10) business days of receipt of a completed application for appeal.

The person designated to determine appeals shall transmit to the Committee on Open Government copies of all appeals upon receipt of appeals. Such copies shall be addressed to:

Committee on Open Government  
Department of State  
One Commerce Plaza  
99 Washington Avenue, Suite 650  
Albany, NY 12231

The person designated to determine appeals shall inform the Committee on Open Government of its determination in writing within ten (10) business days of receipt of an appeal.

## **VI. Fees**

There shall be no fee charged for inspection of records, search for records or any certifications pursuant to this part. The fee for photocopies not exceeding nine (9) by fourteen (14) inches is twenty-five cents (\$.25) per page. The fee for copies of records which are larger than nine (9) by fourteen (14) inches in size shall be the actual copying cost, excluding fixed agency costs such as salaries. In its discretion, the Authority may establish lower photocopying fees for particular records. The fee the Authority may charge for a copy of any other record is based on the actual cost of reproduction and may include only the following:

- an amount equal to the hourly salary attributed to the lowest paid employee who has the necessary skill required to prepare a copy of the requested record, but only when more than two hours of the employee's time is necessary to do so; and
- (2) the actual cost of the storage devices or media provided to the person making the request in complying with such request; or
- (3) the actual cost to the Authority of engaging an outside professional service to prepare a copy of a record, but only when an agency's information technology equipment is inadequate to prepare a copy, and if such service is used to prepare the copy.
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When the Records Access Officer or its designee has the ability to retrieve or extract a record or data maintained in a computer storage system with reasonable effort, or when doing so requires less employee time than engaging in manual retrieval or redactions from non-electronic records, the Records Access Officer or its designee shall be required to retrieve or extract such record or data electronically. In such case, the Authority may charge a fee in accordance with the above.

The Records Access Officer shall inform a person requesting a record of the estimated cost of preparing a copy of the record if more than two hours of an Authority employee's time is needed, or if it is necessary to retain an outside professional service to prepare a copy of the record. The Records Access Officer may require that the fee for copying or reproducing a record be paid in advance of the preparation of such copy.

The Records Access Officer may waive a fee in whole or in part when making copies of records available.

## **VII. Public Notice**

A notice containing the title, name, business address and business telephone number of the Records Access Officer and individual responsible for hearing appeals, and the locations where records can be seen or copies shall be posted on the Authority website and in a conspicuous location at the Authority offices.

## **VIII. Severability**

If any provision of this policy or the application thereof to any person or circumstances is adjudged invalid by a court of competent jurisdiction, such judgment shall not affect or impair the validity of the other provisions of these regulations or the application thereof to other persons and circumstances.

## **PURPOSE**

The purpose of the Audit & Finance Committee shall be assure that the Authority's Board of Directors fulfills its responsibilities for the Authority's internal and external audit process, the financial reporting process and the system of risk assessment and internal controls over financial reporting; and provide an avenue of communication between management, independent auditors, internal auditors, and the Board of Directors; and oversee the Authority's debt and debt practices and recommend policies concerning the Authority's issuance and management of debt.

## **SCOPE**

The Audit & Finance Committee will review this Charter for its adequacy in light of legal, regulatory accounting and auditing requirements, as needed. Any recommended revisions will be submitted to the Authority Board of Directors for approval. The committee shall consist of at least three members (can be Authority Board of Directors members) who are independent of Authority operations, appointed by and serve at the discretion of the Authority Board of Directors. Ideally, at least one member should possess or obtain a basic understanding of governmental financial reporting & auditing. Whenever a new member is needed, the Authority Board of Directors will name a qualified member to fill the position.

## **CHARTER**

### **I. Power of the Audit & Finance Committee**

- Recommend appointment, compensation, and oversight of any of the following to be employed by the Authority:
  - accounting firm/independent auditors
  - bond counsel
  - investment advisors
  - underwriting firms
- Review proposals for issuance of debt by the Authority and recommend acceptable levels and nature of debt.
- Review proposals related to repayment of debt or other long-term financing arrangements by the Authority.
- Conduct or authorize investigations into any matters and make recommendations. (ie. Audit findings, Whistleblower procedures, financial policies, etc.)
- Meet with and seek any information required from Authority staff, independent auditor, outside counsel, etc. as necessary to carry out the duties of this office.
- Issues recommendations to the Authority Board for consideration.

### **II. Committee Structure and Meetings**

The Audit & Finance Committee will meet a minimum of once a year, with the expectation that additional meetings may be required to adequately fulfill all the obligations and duties outlined in the Charter.

Members of the Audit & Finance Committee are expected to attend each committee meeting, in person or via telephone or videoconference. The Audit & Finance Committee may invite other individuals, such as members of management, auditors or other technical experts to attend meetings and provide pertinent information, as necessary.

The Audit & Finance Committee will meet with the Authority's independent auditor at least annually to discuss the financial statements of the Authority. Meeting agendas will be prepared for every meeting and provided to the Audit & Finance Committee members along with briefing materials 5 business days before the scheduled committee meeting. The Audit & Finance Committee will act only on the affirmative vote of a majority of the members at a meeting or by unanimous consent. Minutes of these meetings will be recorded.

Meetings of the Committee are open to the public, and the Committee shall be governed by the rules regarding public meetings set forth in the applicable provisions of the Public Authorities Law and Article 7 of the Public Officers Law that relate to public notice and the conduct of executive session.

### **III. Responsibilities**

#### **A. Independent Auditors**

- Oversee appointment of independent auditors according to the Authority's Purchasing Policy.
- Upon completion of the audit: Meet with the auditors, chief executive officer, financial manager, and anyone else desired by the committee to discuss findings and review financial statements, associated management letter, and to ascertain the effectiveness of the internal control structure. Develop action steps to be taken, if needed.
- Review results of audits and approve procedures for implementing accepted recommendations.

#### **B. Special Investigations**

- Ensure that the Authority has an appropriate confidential mechanism for individuals to report suspected fraudulent activities, allegations of corruption, fraud, criminal activity, conflicts of interest or abuse by the directors, officers, or employees of the authority or any persons having business dealings with the authority or breaches of internal control.
- Develop procedures for the receipt, retention, investigation and/or referral of complaints concerning accounting, internal controls and auditing to the appropriate body.
- Request and oversee special investigations as needed and/or refer specific issues to the appropriate body for further investigation (for example, issues may be referred to the State Inspector General or, other investigatory organization.)

#### **C. Review Authority's Annual Budget**

- Review Authority's proposed annual operating budget and recommend it to the Authority Board for approval after incorporating any necessary adjustments.
- Monitor Authority's compliance with the adopted budget during the fiscal year.

#### **D. Oversee Authority's Investments**

- As needed, review and make recommendations to the Board concerning:
  - Investment Policy and allocation of assets.
  - Annual Investment Report.
  - Selection of investment advisors.

#### **E. Assess Authority's Capital Requirements and Capital Plan**

- Assess the financial requirements of Authority's capital plan. This assessment includes current and future capital needs, justification of the need, and funding sources for the cost.
- Review financial aspects of major proposed transactions, significant expenditures, new services, as well as proposals to discontinue services and make action recommendation to the Board.

**F. Review Financial and Procurement Thresholds**

- Review and recommend changes to Authority's thresholds for procuring goods/services and the procurement policy.
- Review & recommend changes to Authority's fee schedules.
- Annually, review scope and terms of Authority's insurance policies and liability coverage.

**IV. Relationship to the Authority's Board**

The above reviews/recommendations may be performed by the Authority Board, as a whole or directed to the Audit & Finance Committee at the Authority Board's request.

## Policy on Banning Possession of Firearms and Other Dangerous Weapons on Livingston County Water & Sewer Authority Property

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### PURPOSE

Livingston County Water & Sewer Authority (“Authority”) declares that it is necessary, for the security, safety, protection and well-being of its employees, and its property and individuals present thereupon, to place restrictions on the bearing and possession of firearms and other dangerous weapons and instruments by individuals while entering into and being present in buildings, property or land owned, leased and operated by the Authority.

### SCOPE

This Policy shall apply to all directors, officers and employees, and any other individual present in buildings owned, leased, or operated by the Authority.

### POLICY

This policy prohibits any individual from bearing or having in his or her possession, either openly or concealed, any firearm, gun, explosive device or substance, lethal or debilitating chemical or gas, or any dangerous or deadly weapon or instrument of any description, including, but not limited to, a handgun, pistol, target pistol revolver, rifle, shotgun, dangerous knife, dagger, dirk, razor, stiletto, or imitation pistol, while entering into or while being present in any buildings, property or land owned, leased or operated by the LCWSA.

This policy shall not apply to any authorized peace officer or police officer, as defined in the New York State Criminal Procedure Law, or any other authorized official of the County, State or Federal Government

**RESOLUTION 2004-30 Personal use of Authority-owned equipment**

WHEREAS, LCWSA-owned equipment has been used without authorization by employee(s) for personal use, now therefore be it

RESOLVED, LCWSA-owned equipment is not to be used by employee(s) for other than LCWSA work related reasons.

Operations: Personal Use of Authority-owned equipment  
Adopted December 22, 2004



## **PURPOSE**

This policy is a guidance document for the personal use of Authority owned equipment.

## **SCOPE**

This Policy shall apply to all directors, officers and employees of the Livingston County Water & Sewer Authority.

## **POLICY**

Employees or officers of the Livingston County Water and Sewer Authority (Authority) shall not use and/or remove Authority owned property, materials, tools, equipment, records, or any other materials from authority premise without the prior approval of the appropriate supervisor. In addition, Authority-owned equipment is not to be used by employees or officers for anything other than for Authority work related reasons. In addition, the destruction of Authority property, tools or equipment by Authority employees or officers is strictly prohibited.

## PURPOSE

The primary objectives of the local government's investment activities are, *in* priority order, to conform with all applicable federal, state and other legal requirements (legal); to adequately safeguard principal (safety); to provide sufficient liquidity to meet all operating requirements (liquidity); and to obtain a reasonable rate of return (yield).

## SCOPE

This investment policy applies to all monies and other financial resources available for investment on its own behalf or on behalf of any other entity or individual.

## POLICY

### I. Delegation of Authority

The governing board's responsibility for administration of the investment program is delegated to the Treasurer who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a data base or records incorporating description and amounts of investments, transaction dates, and other relevant information and regulate the activities of subordinate employees.

### II. Prudence

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the Livingston County Water and Sewer Authority to govern effectively.

Investments shall be made with judgment and care, under circumstances then prevailing~ which persons of prudence discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

All participants involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

### III. Diversification

It is the policy of the Livingston County Water and Sewer Authority to diversify its deposits and investments by financial institution, by investment instrument, and by security scheduling.

### IV. Internal Controls

The Treasurer is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly and are managed in compliance with applicable laws and regulations.

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## V. Designation of Depositaries

The banks and trust companies authorized for the deposit of monies to the maximum amounts are selected annually at the annual meeting of the Livingston County Water & Sewer Authority.

## VI. Collateralizing of Deposits

In accordance with the provisions of General Municipal Law #10, all deposits of the Livingston County Water and Sewer Authority, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured:

- By a pledge of “eligible securities” with an aggregate “market value” as provided by GMI #10, equal to the aggregate amount of deposits from the categories designated in Appendix A to the policy.
- By an eligible “irrevocable letter of credit” issued by a qualified bank other than the bank with the deposits in favor of the government for a term not to exceed 90 days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations are rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk-based capital requirements.
- By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims paying ability is rated in the highest rating category by at least *two* nationally recognized statistical rating organizations.

## VII. Safekeeping and Collateralization

Eligible securities used for collateralizing deposits shall be held by the bank or trust company subject to security and custodial agreements.

The security agreement shall provide that eligible securities are being pledged to secure local government deposits together with agreed upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events which will enable the local government to exercise its rights in the name of the local government, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the Treasurer or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, or agent of the custodian for, the local government, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be comingled with or become part of the backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the local government a perfected interest in the securities.

## VIII. Permitted Investments

As authorized by General Municipal Law #11, the Livingston County Water and Sewer Authority authorizes the Treasurer to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- Special time deposit accounts
- Certificates of deposit;
- Obligations of the United States of America (includes Treasury Bills);
- Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America;
- Obligations of the State of New York;
- Obligations issued pursuant to LFL #24.00 or 25.00 (with approval of the State Comptroller) by any municipality, school district or district corporation other than the Livingston County Water and Sewer Authority;
- Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorizes such investments.

All investment obligations shall be payable or redeemable at the option of the Livingston County Water and Authority within such times as the proceeds will be needed to meet expenditures for purpose for which the moneys were provided.

## IX. Authorized Financial Institutions and Dealers

The Livingston County Water & Sewer Authority shall maintain a list of financial institutions and dealers approved for investment purposes. The Treasurer is responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners and custodians.

## X. Purchase of Investments

The Treasurer is authorized to contract for the purchase of investments:

- Directly, including through a repurchase agreement, from an authorized trading partner.
- By participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all requirements set forth in the Office of the State Comptroller Opinion No. 8 8-46, and the specific program has been authorized by the governing board.
- By utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the governing board.

All purchased obligations, unless registered or inscribed in the name of the local government, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the Treasurer by the bank or trust company. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law. #10. The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for, the local government, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be comingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the local government a perfected interest in the securities.

## **XI. Operating Procedures**

The Treasurer is responsible for the investment of Livingston County Water and Sewer Authority funds. In the absence of the Treasurer, the Chairman or Vice Chairman is authorized to invest the funds. Investments will be based upon projections of the Livingston County Water and Sewer Authority's cash flow needs, so that investments shall mature at such time when funds are estimated to be needed for the orderly payment of Livingston County Water and Sewer Authority obligations.

Investments will generally be made based upon competitive bids solicited by telephone by the Treasurer and shall be awarded to the highest bidder who has and is willing and able to pledge sufficient and acceptable collateral.

Funds will only be transferred between institutions in the name of the Livingston County Water and Sewer Authority by using the Federal Reserve Wire Transfer (FedWire) system, or by Treasurer designee. Funds may be transferred within the same institution only between Livingston County Water and Sewer Authority accounts and by authorized staff.

The Treasurer will maintain an investment log detailing the specific information relative to each investment. All investment transactions will be promptly entered into the Livingston County Water and Sewer Authority accounting system. Comparisons of the existing investments to those recorded in the accounting system will be performed routinely.

## **XII. Internal Controls**

Independent Certified Public Accountants shall, in conjunction with the annual audit, at least annually review the Investment Policies and Procedures of the Livingston County Water and Sewer Authority to be certain they are in conformance with all applicable laws, and regulations.

## **XIII. Repurchase Agreements – Underlying Security**

Securities purchased under Repurchase Agreements (Repos) shall be limited to obligations of the United States of America, or obligations whose principal and interest are guaranteed, or insured by the United States of America. The term of Repos shall generally not exceed 180 days. Each Repo shall be specifically identified, segregated from the assets of the seller and delivered for safekeeping into an account designated and controlled by the Livingston County Water and Sewer Authority. Each seller shall enter into a master repurchase agreement with the Livingston County Water and Sewer Authority which shall specify the rights and obligations of the Livingston County Water and Sewer Authority and the seller in all Repo transactions.

#### XIV. Repurchase Agreements

Repurchase agreements are authorized subject to the following restrictions:

- All repurchase agreements must be entered into subject to a Master Repurchase Agreement.
- Trading partners are limited to banks or trust companies authorized to do business in New York State and primary reporting dealers.
- Obligations shall be limited to obligations of the United States of America and obligations guaranteed by agencies of the United States of America
- No substitution of securities will be allowed.
- The custodian shall be a party other than the trading partner.

## ON CALL SYSTEM

P30-020

Adopted April 10, 1998

Revised per CSEA agreement April 24, 2015

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**Policy:** On-call staff shall carry cellular telephones and respond to emergency situations in a timely manner.

**Purpose:** To establish a procedure to adequately address operational problems occurring outside of normal office hours to insure the proper operation of water and wastewater facilities at all times.

### Definitions:

- A. **“On-call Staff”** means the staff members who are assigned to be on call by the Water Treatment Plant Operator and/or the Senior Sewage Treatment Plant Operator and/or Director of Operations or as otherwise provided by this policy and who are responsible to respond to and correct water or wastewater facility problems promptly during periods of time in which the main office is not open for business. On-call staff must be available to take emergency calls and respond in a timely fashion.
- B. **“Primary On Call Employee”** means the person who will receive all emergency calls. This person is responsible for assessing the problem, planning & implementing appropriate correction, and contacting other employees for assistance, if necessary.
- C. **“Secondary On Call Employee”** means the person who will;
  - a. Respond to water or wastewater facility emergencies as directed by the Primary On Call Employee and/or
  - b. Act as the Primary On Call Employee if the Primary cannot be reached.
- D. **“Back Up List”** means a list of employees who may be contacted in the event that the scheduled on-call personnel are unable to carry out their duties or require assistance. These employees are not on-call and are not restricted in their activities during non-work hours.

### Procedure:

1. The Water and Sewer Authority will prepare the on-call staff schedule and this schedule will be posted two months in advance of the assignments.
2. Two employees will be assigned to on-call duty at all times. Each tour of duty shall begin on Monday at 7:00a.m. and continue until 7:00 a.m. the following Monday

unless another schedule is necessary due to employee absences.

3. When contacted, the Primary On Call Employee will assess the problem and decide upon the appropriate course of action for correction. If the Primary On Call Employee needs assistance in order to correct the problem, he will contact the Secondary On Call Employee if qualified to assist with the problem, or otherwise another appropriate employee, who will respond as directed.
4. The on-call staff shall provide a full report of any problems and corrective action taken during their tour of duty. This report shall be given to either the Senior Sewage Treatment Plant Operator or the Water Treatment Plant Operator or the Director of Operations as soon as possible after return to work during normal office hours. In the absence of the Senior Sewage Treatment Plant Operator, the Water Treatment Plant Operator and the Director of Operations, this report shall be made to the Public Works Director.
5. If any employee who is scheduled to be on-call is unable to carry out the on-call duties due to illness or injury or any other unanticipated emergency, he shall make arrangements for a substitute. If the inability arises during normal office hours, the employee shall notify the Senior Sewage Treatment Plant Operator, the Water Treatment Plant Operator, the Director of Operations, or the Public Works Director who will assign a substitute. If the inability arises outside of normal office hours, the employee will make arrangements for a substitute by contacting employees on the back up list.
6. If any employee who is scheduled to be on-call has a planned and approved full-day absence (such as a vacation, floating holiday, or personal day) on an on-call day, the Senior Sewage Treatment Plant Operator, the Water Treatment Plant Operator, the Director of Operations, or the Public Works Director will assign a substitute to fulfill the on-call duties on that day. It is the obligation of the employee to notify the Senior Sewage Treatment Plant Operator, the Water Treatment Plant Operator, the Director of Operations, or the Public Works Director of his on-call status at the time the request for time off is made.



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## 2024 Regular Board Meeting Schedule

The LCWSA Board holds its monthly meeting on the third Wednesday of every month at 8:00 AM at the Watershed Education Center (Vitale Park), Lakeville, New York 14480.

All meetings are open to the public.

Wednesday, January 17, 2024  
Wednesday, February 21, 2024  
Wednesday, March 20, 2024  
Wednesday, April 17, 2024  
Wednesday, May 15, 2024  
Wednesday, June 19, 2024  
Wednesday, July 17, 2024  
Wednesday, August 21, 2024  
Wednesday, September 18, 2024  
Wednesday, October 2, 2024 \*Tentative Audit  
& Finance Committee  
Wednesday, October 16, 2024  
Wednesday, November 20, 2024  
Friday, December 20, 2024 @ 10:00 AM



**RESOLUTION NO. 2023 - 54**

**RESOLUTION SETTING THE LIVINGSTON COUNTY WATER AND SEWER AUTHORITY  
MEETING SCHEDULE FOR 2024**

WHEREAS, the Livingston County Water and Sewer Authority (“LCWSA”) needs to establish a regular meeting schedule for 2024, and now therefore be it,

RESOLVED, that the LCWSA Board shall hold its monthly meeting on the third Wednesday of every month:

- Wednesday, January 17, 2024
- Wednesday, February 21, 2024
- Wednesday, March 20, 2024
- Wednesday, April 17, 2024
- Wednesday, May 15, 2024
- Wednesday, June 19, 2024
- Wednesday, July 17, 2024
- Wednesday, August 21, 2024
- Wednesday, September 18, 2024
- Wednesday, October 2, 2024 \*Tentative  
Audit & Finance Committee
- Wednesday, October 16, 2024
- Wednesday, November 20, 2024
- Friday, December 20, 2024 @ 10:00 AM

At 8:00 AM at the Watershed Education Center (Vitale Park), Lakeville, New York 14480, and be it further,

RESOLVED, that the LCWSA Board direct staff to publish a legal notice of monthly meetings in the official newspaper.

November 7, 2023  
Livingston County Water & Sewer Authority  
Moved By:  
Seconded By:  
AYES:  
NAYS: