
Agenda

April 23, 2025 at 8:00 a.m.
Watershed Education Center (Vitale Park)
Lakeville, NY 14480

All attachments and reports may be found at
www.lcwsa.us

- 1. Call to Order**
- 2. Approval of Agenda**
- 3. Approval of Minutes**
 - a. March 19, 2025 – Regular Meeting
- 4. Reports**
 - a. Financial Report – March 2025
 - b. Operations Report
 - c. Capital Report
 - d. Executive Director’s Report
 - i. Internal Self-Assessment

5. Other Business

Resolution No.: 2025 - 15	RESOLUTION APPROVING ADJUSTMENTS TO THE 2025 BUDGET
Resolution No.: 2025 - 16	RESOLUTION AUTHORIZATION TO SUBMIT A GRANT APPLICATION TO THE NORTHERN BORDER REGIONAL COMMISSION
Resolution No.: 2025 - 17	RESOLUTION ADOPTING POLICY ON NONDISCRIMINATION IN PROGRAMS RECEIVING FEDERAL ASSISTANCE FROM THE U.S. ENVIRONMENTAL PROTECTION AGENCY

6. Adjournment

Next Regular Meeting: Wednesday, May 19, 2025 @ 8:00 am

Unreviewed Minutes
REGULAR MEETING
March 19, 2025 at 8:00 a.m.
Watershed Education Center (Vitale Park)
Lakeville, NY 14480

Members Attending: B. Ceci, R. White, M. Falk, and S. Beardsley

Others attending: L. Monaghan (Deputy Director), M. Kosakowski (Director of Operations), R. Lewis (Principal Accountant), J. Campbell (Attorney), S. Wright (Secretary), and Thomas Zuber (MMB+CO) left at 8:13, and J. Molino (Executive Director) arrived at 8:45

Call to Order: 8:01 a.m.

Approval of Agenda:

Motion: M. Falk moved, and S. Beardsley seconded to approve the agenda. Carried unanimously.

Approval of Minutes:

February 19, 2025 - Regular Meeting

Motion: R. White moved, and M. Falk seconded to approve the regular meeting minutes dated February 19, 2025. Carried unanimously.

March 14, 2025 – Audit & Finance Committee Meeting

Motion: S. Beardsley moved, and M. Falk seconded to approve the Audit & Finance Committee meeting minutes dated March 14, 2025. Carried unanimously.

Reports:

Financial Report February 2025

T. Zuber reviewed the 2024 Financial Audit. R. Lewis reviewed the February 2025 Financial Report.

Motion: S. Beardsley moved, and R. White seconded to approve the February 2025 Financial Report. Carried unanimously.

Operations Report

M. Kosakowski reviewed the Operations Report. The staff replaced a hydrant valve, a sewer lateral in Springwater, and a motor at the Adams Road pump station. They also completed all sampling and preventive maintenance.

Capital Report

L. Monaghan reviewed the status of the capital projects.

Executive Director Report

L. Monaghan reviewed:

- Several unexpected repairs have arisen in the past few months that may require a budget adjustment for the expenses.
 - Hemlock Pump Station Pump 1 had to be pulled and repaired. The large pump had to be removed with a crane and taken offsite for repair.
 - Dennison tank was struck during the most recent windstorm causing damage to one of the panels. The damaged panel and an adjacent one will need to be replaced. The repair can be done along with the 2025 budgeted tank inspection saving the Authority some costs.
 - The suction line for one of the pumps at the Adams Road pump station has a deficiency and needs replacing.
- Recruiting efforts are underway for the two open Water/Wastewater Systems Operator positions.

Other Business:

Resolutions:

- 2025-13 RESOLUTION ACCEPTING THE 2024 ANNUAL AUDIT
Motion: S. Beardsley moved, and R. White seconded to approve Resolution 2025-13. Carried unanimously.
- 2025-14 RESOLUTION IN SUPPORT OF LIVINGSTON COUNTY WATER AND SEWER AUTHORITY'S ENGINEERING PLANNING GRANT APPLICATION FOR THE CONESUS LAKE SEWER FORCE MAIN EVALUATION AND ASSESSMENT PROJECT
Motion: M. Falk moved, and R. White seconded to approve Resolution 2025-14. Carried unanimously.

Adjournment: 9:00 a.m.

Motion: S. Beardsley moved, and M. Falk seconded to close the meeting. Carried unanimously.

Livingston County Water and Sewer Authority

March 2025

Financial Report

	Page(s)
Summary	1
February 2025 Balance Sheet	2-6
February 2025 Revenues & Expenses	7-10
March 2025 Balance Sheet	11-15
March 2025 Revenues & Expenses	16-21
Cash	22
Capital Projects	23
Disbursements	24-30

Disbursements 3/1/25-3/31/25

Operating *\$304,218.10*

Capital *\$ 80,745.72*

Debt

Total Disbursement \$384,963.82

**March 2025
Revenue & Expenses**

REVENUE

2025 Budget Revenue -\$4,690,956

Year to date	\$476,979	
Current Period	\$69,313	
Retail Fees down	\$73,954	ADM

-Retail Fees represents billing 11/1/24-1/31/25, next billing May 2025 for 2/1/25-4/30/25

EXPENSES

2025 Budget Expenses -\$4,690,956

Year to Date Expenses \$ 1,031,896

Current Period \$ 344,450



Balance Sheet - Grouping
 February 2025

			MTD Change	YTD Change
CURRENT ASSETS				
Cash & Cash Equivalents:				
01 Checking - Operating	14,867.37		11,432.03	-153,539.27
03 Checking - Reserve	428,576.71		234,819.86	39,966.40
04 Checking - Debt Reserve	1,106,553.71		87,411.24	-1,285.14
Total Cash & Cash Equivalents	1,549,997.79		333,663.13	-114,858.01
Accounts Receivable:				
A/R Retail Fees	642,831.06		538,563.25	525,555.23
03.1210				
A/R Fees Debt	138,559.15		126,982.54	122,879.71
04.1215				
Accrued Billing				-642,996.01
03.1230				
Accrued Billing				-136,295.93
04.1230				
A/R Relevy	267,084.51			
03.1235				
A/R Debt Relevy	53,555.28			
04.1235				
Other Receivables	139,920.00			
03.1290				
Total Accounts Receivable	1,241,950.00		665,545.79	-130,857.00
Capital Contributions Receiv				
Contributions Receivable	41,883.25		-13,660.19	-25,368.43
03.1275				
Contributuons Receivable-LT	60,346.45			
03.1380				
Cont. Rec.-LT Dairy Knoll	117,154.03			
03.1382				
Total Capital Contributions Re	219,383.73		-13,660.19	-25,368.43
Inventory:				
Inventory	47,406.00			
01.1300				
Total Inventory	47,406.00			
Prepaid Expenses:				
Prepaid Expenses	121,687.59		-25,547.56	-102,763.34
01.1700				
Prepaid Exp	-948.00			
03.1700				
Total Prepaid Expenses	120,739.59		-25,547.56	-102,763.34
Funds Held for Others:				
Checking - Clearing	21,658.14		3.13	3.88
02.1100				
Checking - Funds Held for Othe	1,451.41		5.04	10.09
06.1185				



Balance Sheet - Grouping
 February 2025

3

			MTD Change	YTD Change
Total Funds Held for Others	.....	23,109.55	8.17	13.97
<hr/>				
Total CURRENT ASSETS	.....	1,652,588.87	626,346.21	-258,974.80
 NON-CURRENT ASSETS				
Restricted Cash:				
Checking - Restricted		12,290.56		
05.1160			42.64	85.41
SLGS Debt Reserve		112,279.00		
01.1181				
C8-6449-05-00-Reserve		280,811.56		
01.1182				
CD - for loan covenant's		83,006.47		
04.1175				
2024 BAN On Deposit with Trust		123,343.32		
07.1183				
Total Restricted Cash	.....	611,730.91	42.64	85.41
Capital Contrib Receivable				
Property & Equipment, Net Dep				
Land		150,284.85		
01.1410				
DP, Electronic, Comm Equip		648,421.54		
01.1420				
Automotive Equipment		1,194,137.42		
01.1430				
Bldg Maint, Tools, Machines		3,795,258.65		58,703.70
01.1440				
Water Distribution Systems		22,582,796.61		
01.1450				
Sewer Collection Systems		31,552,135.07		
01.1460				
Buildings		6,205,399.54		
01.1470				
Leased Holdings Improvements		871,376.63		
01.1480				
Right to Use Asset VLivonia		259,308.62		
01.1490				
Accum Depr: Electronic Equip		-526,052.17	-2,084.45	-4,168.90
01.1520				
Accum Depr: Automotive		-486,057.79	-10,819.57	-80,342.84
01.1530				
Accum Depr: Tools, Machines		-2,224,287.36	-8,263.41	-16,526.82
01.1540				
Accum Depr: Water Systems		-5,897,803.63	-37,304.50	-74,609.00
01.1550				
Accum Depr: Sewer Systems		-12,947,056.47	-57,531.50	-115,063.00
01.1560				
Accum Depr: Buildings		-3,235,083.52	-13,683.08	-27,365.96
01.1570				
Accum. Dep-leased Holdings		-112,552.94	-1,815.37	-3,630.74
01.1580				



Balance Sheet - Grouping
 February 2025

4

			MTD Change	YTD Change
Accum Depr Right to Use 01.1590	-94,415.78		-721.81	-1,443.62
Total Property & Equipment	41,735,809.27		-132,223.69	-264,447.18
Work-In-Progress				
Work-In-Progress 01.1600	2,215,315.45		16,215.13	-45,653.37
Total Work-In-Progress	2,215,315.45		16,215.13	-45,653.37
Deferred Outflow Asset				
Deferred Outflow-Pension 01.2200	638,663.50			
Deferred Outflow -OPEB 01.2210	305,043.00			
Total Deferred Outflow Asset	943,706.50			
Deferred Inflows				
<hr/> Total NON-CURRENT ASSETS	45,506,562.13		-115,965.92	-310,015.14
TOTAL ASSETS	48,709,148.79		844,043.42	-683,847.95
 CURRENT LIABILITIES				
Accounts Payable				
Accrued Payroll 01.2050	-2,578.32		-910.55	-55,714.71
Accrued Interest 04.2025	15,084.36			-2,703.03
Total Accounts Payable	12,506.04		-910.55	-58,417.74
Current Portion Loans Payabl				
Current Portion-Vlivonia lease 01.2021	36,751.03			
Loan Pay ST-D0-18746 03.2019	3,561,109.34			139,919.95
Loan Pay ST-D0-18746 04.2019	-61,000.00			-61,000.00
Current Debt Payable 04.2020	161,724.71			
Cur Port Debt C8-6449-05-00 04.2022	255,080.00			
2023 BAN 07.2023	60,000.00			
Total Current Portion Loans Pa	4,013,665.08			78,919.95



Balance Sheet - Grouping
 February 2025

5

MTD Change YTD Change

Other Current Liabilities			
Other Accounts Payable	- .32		383,939.33
01.2090			
Total Other Current Liability	..... .32		-383,939.33
Fund Held for Others			
Funds Held for Others	-1,844.83		
01.2080			
Funds Held For Others	21,658.17	3.16	3.91
02.2080			
Funds Held for others	248.60	5.04	10.09
06.2080			
Total Funds Held for Others	..... 20,061.94	8.20	14.00
.			
Total CURRENT LIABILITIES	..... 4,046,233.38	-902.35	-363,423.12

NON-CURRENT LIABILITIES

System Revenue Notes Payable			
Lease Liability-V Livonia	115,039.42		
01.2150			
Deferred Inflows	399,550.00		
01.2215			
Deferred Inflow-Pension	277,865.00		
01.2250			
Net Pension Liability	532,073.00		
01.2270			
Total OPEB Liability	1,916,410.70		
01.2280			
Compensated Absences	47,437.48		
01.2290			
LT Debt	2,935,875.00		
04.2100			
LT Debt C8-6449-05-00	6,886,865.38		
04.2101			
LT Debt 2024 BAN	1,275,682.15		
07.2102			
Total System Revenue Notes Pay	..... 14,386,798.13		
Total NON-CURRENT LIABILITIES	..... 14,386,798.13		

RETAIN EARNINGS & NET POSITION

Other			
Unrestricted	11,845,394.54		
01.3020			
Capital Assets, net debt	29,300,214.25		
01.3030			
Restricted	391,888.25		
01.3040			
Encumbrance Control Acct			-1,238.20
01.3050			



Balance Sheet - Grouping
 February 2025

6

			MTD Change	YTD Change
Capital Assets, net debt	-510.00			
05.3030				
Capital Assets, net debt	-123,343.00			
07.3030				
Total Other	41,413,644.04		-1,238.20	
TOTAL LIABILITIES		59,846,675.55	-2,140.55	-363,423.12
Total Funds Equity Balance	-11,137,107.32		846,603.41	-320,005.39
Total Liabilities:				
And Equity Balance		419.44	419.44	419.44

Profit Loss Report - Grouping Report

Period 02/2025

February 2025

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Account Description	February 2025 MTD LY	YTD LY	MTD CY	YTD CY
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OPERATING REVENUE:

Fees:

4110 Retail Fees	1,156,293.48	398,293.82	965,047.04	322,334.19
4120 Wholesale Fees	91.98	164.25	0.00	0.00
4125 Wholesale Fees V Caledoni	16,941.84	27,416.99	15,274.83	29,990.37
Total Fees...	1,173,327.30	425,875.06	980,321.87	352,324.56

Permit Fees:

4200 Permits	12,550.00	12,950.00	18,899.22	23,329.22
Total Permit Fees...	12,550.00	12,950.00	18,899.22	23,329.22

O&M Services:

4130 O&M Services	0.00	0.00	19,002.60	19,002.60
Total O&M Services...	0.00	0.00	19,002.60	19,002.60

Other Income:

4140 Late Fees	1,115.50	1,395.50	8,503.00	9,635.40
4160 Billing Services	0.00	0.00	3,375.00	3,375.00
4410 Miscellaneous Income	0.00	24.02	0.00	0.00
Total Other Income...	1,115.50	1,419.52	11,878.00	13,010.40

Total OPERATING REVENUE... (1,186,992.80) (440,244.58) (1,030,101.69) (407,666.78)

OPERATING EXPENSE:

Wages & Fringes:

5010 Wages & Salaries	96,530.62	138,656.14	102,924.43	199,924.70
5020 Overtime	3,932.05	5,584.49	5,965.36	9,435.56
5030 FICA	7,175.30	10,983.90	8,371.84	16,063.03
5040 Retirement	18,780.25	37,560.50	14,417.56	28,835.12
5048 Retiree Health Insurance	2,036.30	0.00	4,714.14	14,295.18
5050 Health Insurance	33,977.59	116,624.97	36,187.65	217,755.00
5060 Workman's Comp/Disability	23,389.07	23,389.07	22,321.00	22,321.00
5070 Unemployment	3,021.03	6,483.32	2,444.55	9,445.87

Profit Loss Report - Grouping Report

8

Account Description	February 2025		MTD CY	YTD CY
	MTD LY	YTD LY		
Total Wages & Fringes...	188,842.21	339,282.39	197,346.53	518,075.46
Professional Services:				
6110 Legal Services	881.00	881.00	319.00	319.00
6120 Engineering Services	600.00	1,770.00	0.00	0.00
6125 Project Engineering NC	0.00	0.00	15,923.89	1,761.00
6130 Financial Services	832.07	1,552.82	347.85	1,119.93
6140 Computer Services	739.98	22,352.31	860.78	21,439.43
6150 Insurance	10,100.00	20,200.00	11,250.00	22,500.00
Total Professional Ser...	13,153.05	46,756.13	28,701.52	47,139.36
Utilities:				
6210 Electricity	41,642.34	29,619.24	45,278.99	21,208.58
6220 Gas/Heating	3,119.10	2,125.29	4,248.89	2,628.38
6230 Telephone	1,314.11	3,195.56	1,051.02	5,717.40
Total Utilities...	46,075.55	34,940.09	50,578.90	29,554.36
Vehicle Expense:				
6420 Vehicle Maintenance	1,936.63	1,936.63	613.86	895.48
6430 Gasoline	60.72	60.72	0.00	0.00
Total Vehicle Expense...	1,997.35	1,997.35	613.86	895.48
Purchased Water/Sewer:				
6510 Purchased Water	54,094.61	12,340.91	85,514.08	47,293.23
6515 Purchased Water MCWA	16,941.84	3,281.69	15,274.83	15,274.83
6520 Purchased Sewer Treatment	22,190.91	11,124.91	22,368.71	7,534.71
Total Purchased WA/SW...	93,227.36	26,747.51	123,157.62	70,102.77
Equipment Maintenance:				
6610 Equipment Repair/Supply	2,971.39	2,971.39	1,251.69	1,251.69
6625 Equipment	9,823.49	15,712.57	7,148.17	7,148.17
6635 Equip Lease/Rental Contra	0.00	0.00	1,607.74	2,507.74
Total Equipment Mainte...	12,794.88	18,683.96	10,007.60	10,907.60

Profit Loss Report - Grouping Report

February 2025

9

Account Description	MTD LY	YTD LY	MTD CY	YTD CY
Building Maintenance:				
6310 Outside O&M Services	6,214.19	3,718.12	6,493.08	(25,636.93)
6315 Water/Sewer Repair	274.33	274.33	0.00	0.00
6320 Laboratory Services	3,213.00	3,213.00	4,052.00	4,052.00
6350 Refuse Collection	247.18	496.00	148.96	413.89
6360 Cleaning Service	550.00	550.00	300.00	300.00
6370 Building Rent	0.00	1,200.00	0.00	900.00
6620 Building Repair/Supply	53,927.01	48,518.34	21,934.01	(2,766.04)
6621 Maintenance & Repair	0.00	0.00	24,353.82	24,353.82
6640 Customer Installation				
Sup	4,374.80	(6,136.30)	12.39	12.39
6650 Chemicals	12,079.22	12,079.22	0.00	0.00
Total Building Maint...	80,879.73	63,912.71	57,294.26	1,629.13
Other Expenses:				
6340 Uniforms/Clothing	4,151.81	4,351.81	4,244.97	4,244.97
6641 Other Governments	2,717.86	2,717.86	0.00	0.00
6700 Permits, Fees, & Inspecti	276.54	276.54	0.00	0.00
6810 Postage & Freight	3,379.58	3,379.58	14.66	14.66
6820 Office Supplies	718.02	718.02	573.46	910.48
6830 Advertising	157.92	157.92	351.33	455.76
6840 Travel & Training	3,275.22	6,004.22	3,042.87	3,516.28
Total Other Expenses...	14,676.95	17,605.95	8,227.29	9,142.15
Easements & Judgements:				
Total OPERATING EXPENSE	451,647.08	549,926.09	475,927.58	687,446.31
GAIN/LOSS BEFORE DEPRECIATION	735,345.72	(109,681.51)	554,174.11	(279,779.53)
Depreciation Expense:				
6910 Deprec Expense-Water	70,579.58	141,159.84	76,692.03	212,087.56
6920 Deprec Expense-Sewer	55,531.66	111,063.33	55,531.66	111,063.32
Total Depreciation Exp...	126,111.24	252,223.17	132,223.69	323,150.88

Profit Loss Report - Grouping Report

Period 02/2025

February 2025

10

Account Description	MTD LY	YTD LY	MTD CY	YTD CY
OPERATING GAIN/LOSS	609,234.48	(361,904.68)	421,950.42	(602,930.41)
NON-OPERATING REVENUE/EXPENSE				
Non-Operating Income:				
4115 Retail Fees-Debt Related	190,566.76	65,674.77	211,969.07	75,790.74
4300 Restricted Revenue	2,942.85	6,080.06	42.64	85.41
7110 Interest Income	6,273.44	13,245.60	6,706.79	13,135.47
Total Non-Oper Income...	199,783.05	85,000.43	218,718.50	89,011.62
Non-Operating Expense:				
8110 Interest Expense	0.00	558.99	0.00	30,628.11
8140 Debt Fees	500.00	3,587.00	750.00	2,999.00
Total Non-Operat Expen...	(500.00)	(4,145.99)	(750.00)	(33,627.11)
Total NON-OPERATING	199,283.05	80,854.44	217,968.50	55,384.51
NET GAIN/LOSS BEFORE CONTRIB	199,283.05	80,854.44	217,968.50	55,384.51
CAPITAL CONTRIBUTIONS				
Grant Revenue:				
9110 Grant & Donation Revenue	0.00	0.00	206,510.29	228,604.51
Total Grant Revenue...	0.00	0.00	206,510.29	228,604.51
Contributed Capital:				
Total CAPITAL CONTRIBUTIONS	0.00	0.00	206,510.29	228,604.51
CHANGE IN NET ASSETS.....	808,517.53	(281,050.24)	846,429.21	(318,941.39)



Balance Sheet - Grouping
 March 2025

		MTD Change	YTD Change
CURRENT ASSETS			
Cash & Cash Equivalents:			
01 Checking - Operating	20,733.19	5,865.82	-147,673.45
03 Checking - Reserve	1,074,869.84	646,293.13	686,259.53
04 Checking - Debt Reserve	1,219,110.96	112,557.25	111,272.11
Total Cash & Cash Equivalents	2,314,713.99	764,716.20	649,858.19
Accounts Receivable:			
A/R Retail Fees	174,494.75	-468,336.31	57,218.92
03.1210			
A/R Fees Debt	32,441.20	-106,117.95	16,761.76
04.1215			
Accrued Billing			-642,996.01
03.1230			
Accrued Billing			-136,295.93
04.1230			
A/R Relevy	267,084.51		
03.1235			
A/R Debt Relevy	53,555.28		
04.1235			
Other Receivables	139,920.00		
03.1290			
Total Accounts Receivable	667,495.74	-574,454.26	-705,311.26
Capital Contributions Receiv			
Contributions Receivable	41,883.25		-25,368.43
03.1275			
Contributuons Receivable-LT	60,346.45		
03.1380			
Cont. Rec.-LT Dairy Knoll	117,154.03		
03.1382			
Total Capital Contributions Re	219,383.73		-25,368.43
Inventory:			
Inventory	47,406.00		
01.1300			
Total Inventory	47,406.00		
Prepaid Expenses:			
Prepaid Expenses	81,246.01	-40,441.58	-143,204.92
01.1700			
Prepaid Exp	-948.00		
03.1700			
Total Prepaid Expenses	80,298.01	-40,441.58	-143,204.92
Funds Held for Others:			
Checking - Clearing	21,662.54	4.40	8.28
02.1100			
Checking - Funds Held for Othe	1,456.14	4.73	14.82
06.1185			

11



Balance Sheet - Grouping
 March 2025

12

		MTD Change	YTD Change
Total Funds Held for Others	23,118.68	9.13	23.10
<hr/> Total CURRENT ASSETS	1,037,702.16	-614,886.71	-873,861.51
NON-CURRENT ASSETS			
Restricted Cash:			
Checking - Restricted	12,330.60	40.04	125.45
05.1160			
SLGS Debt Reserve	112,279.00		
01.1181			
C8-6449-05-00-Reserve	280,811.56		
01.1182			
CD - for loan covenant's	83,006.47		
04.1175			
2024 BAN On Deposit with Trust	123,343.32		
07.1183			
Total Restricted Cash	611,770.95	40.04	125.45
Capital Contrib Receivable			
Property & Equipment, Net Dep			
Land	150,284.85		
01.1410			
DP, Electronic, Comm Equip	648,421.54		
01.1420			
Automotive Equipment	1,194,137.42		
01.1430			
Bldg Maint, Tools, Machines	3,795,258.65		58,703.70
01.1440			
Water Distribution Systems	22,582,796.61		
01.1450			
Sewer Collection Systems	31,552,135.07		
01.1460			
Buildings	6,205,399.54		
01.1470			
Leased Holdings Improvements	871,376.63		
01.1480			
Right to Use Asset VLivonia	259,308.62		
01.1490			
Accum Depr: Electronic Equip	-528,136.62	-2,084.45	-6,253.35
01.1520			
Accum Depr: Automotive	-496,877.36	-10,819.57	-91,162.41
01.1530			
Accum Depr: Tools, Machines	-2,232,550.77	-8,263.41	-24,790.23
01.1540			
Accum Depr: Water Systems	-5,935,108.13	-37,304.50	-111,913.50
01.1550			
Accum Depr: Sewer Systems	-13,004,587.97	-57,531.50	-172,594.50
01.1560			
Accum Depr: Buildings	-3,248,766.40	-13,682.88	-41,048.84
01.1570			
Accum. Dep-leased Holdings	-114,368.31	-1,815.37	-5,446.11
01.1580			



Balance Sheet - Grouping
 March 2025

13

			MTD Change	YTD Change
Accum Depr Right to Use 01.1590	-95,137.59		-721.81	-2,165.43
Total Property & Equipment	41,603,585.78		-132,223.49	-396,670.67
Work-In-Progress				
Work-In-Progress 01.1600	2,296,061.17		80,745.72	35,092.35
Total Work-In-Progress	2,296,061.17		80,745.72	35,092.35
Deferred Outflow Asset				
Deferred Outflow-Pension 01.2200	638,663.50			
Deferred Outlow -OPEB 01.2210	305,043.00			
Total Deferred Outflow Asset	943,706.50			
Deferred Inflows				
<hr/> Total NON-CURRENT ASSETS	45,455,124.40		-51,437.73	-361,452.87
TOTAL ASSETS	48,807,540.55		98,391.76	-585,456.19
CURRENT LIABILITIES				
Accounts Payable				
Accrued Payroll 01.2050	-2,024.85		553.47	-55,161.24
Accrued Interest 04.2025	15,084.36			-2,703.03
Total Accounts Payable	13,059.51		553.47	-57,864.27
Current Portion Loans Payabl				
Current Portion-Vlivonia lease 01.2021	36,751.03			
Loan Pay ST-D0-18746 03.2019	3,561,109.34			139,919.95
Loan Pay ST-D0-18746 04.2019	-61,000.00			-61,000.00
Current Debt Payable 04.2020	161,724.71			
Cur Port Debt C8-6449-05-00 04.2022	255,080.00			
2023 BAN 07.2023	60,000.00			
Total Current Portion Loans Pa	4,013,665.08			78,919.95



Balance Sheet - Grouping
 March 2025

14

MTD Change YTD Change

Other Current Liabilities			
Other Accounts Payable	- .32		383,939.33
01.2090			
Total Other Current Liability	..... .32		-383,939.33
Fund Held for Others			
Funds Held for Others	-1,844.83		
01.2080			
Funds Held For Others	21,662.53	4.36	8.27
02.2080			
Funds Held for others	253.33	4.73	14.82
06.2080			
Total Funds Held for Others	..... 20,071.03	9.09	23.09
<hr/>			
Total CURRENT LIABILITIES	..... 4,046,795.94	562.56	-362,860.56

NON-CURRENT LIABILITIES

System Revenue Notes Payable			
Lease Liability-V Livonia	115,039.42		
01.2150			
Deferred Inflows	399,550.00		
01.2215			
Deferred Inflow-Pension	277,865.00		
01.2250			
Net Pension Liability	532,073.00		
01.2270			
Total OPEB Liability	1,916,410.70		
01.2280			
Compensated Absences	47,437.48		
01.2290			
LT Debt	2,935,875.00		
04.2100			
LT Debt C8-6449-05-00	6,886,865.38		
04.2101			
LT Debt 2024 BAN	1,275,682.15		
07.2102			
Total System Revenue Notes Pay	..... 14,386,798.13		
<hr/>			
Total NON-CURRENT LIABILITIES	..... 14,386,798.13		

RETAIN EARNINGS & NET POSITION

Other	
Unrestricted	11,845,394.54
01.3020	
Capital Assets, net debt	29,300,214.25
01.3030	
Restricted	391,888.25
01.3040	
Capital Assets, net debt	-510.00
05.3030	



Balance Sheet - Grouping
 March 2025

			MTD Change	YTD Change
Capital Assets, net debt 07.3030	-123,343.00			(15)
Total Other	..... 41,413,644.04			
TOTAL LIABILITIES	..... 59,847,238.11		562.56	-362,860.56
Total Funds Equity Balance	..... -11,039,044.21		98,063.11	-221,942.28
Total Liabilities: And Equity Balance	..... 653.35		233.91	653.35

Profit Loss Report - Grouping Report
 March 2025

Account Description	YTD LY	MTD CY	YTD CY	Plus/Minus	Revised	Uncollected/ Uncommitted
				over Prev. year		
OPERATING REVENUE:						
Fees:						
4110 Retail Fees	397,047	759	323,093	(73,954)	4,288,969	3,965,876
4120 Wholesale Fees	232	0	0	(232)	0	0
4125 Wholesale Fees V Caledoni	41,623	14,025	44,016	2,393	180,000	135,984
Total Fees...	438,902	14,784	367,109	(71,793)	4,468,969	4,101,860
Permit Fees:						
4200 Permits	18,440	11,920	35,249	16,809	55,000	19,751
Total Permit Fees...	18,440	11,920	35,249	16,809	55,000	19,751
O&M Services:						
4130 O&M Services	23,230	4,457	23,460	230	23,460	0
Total O&M Services...	23,230	4,457	23,460	230	23,460	0
Other Income:						
4140 Late Fees	12,247	16,663	26,298	14,052	60,527	34,229
4160 Billing Services	2,875	0	3,375	500	0	(3,375)
4410 Miscellaneous Income	229	21,488	21,488	21,260	83,000	61,512
4415 Other Governments	3,200	0	0	(3,200)	0	0
Total Other Income...	18,550	38,151	51,162	32,611	179,527	92,365

Profit Loss Report - Grouping Report
March 2025

Account Description	YTD LY	MTD CY	YTD CY	Plus/Minus over Prev.	Revised	Uncollected/ Uncommitted
				year		
Total OPERATING REVENUE...	(499,122)	(69,313)	(476,979)	22,142	(4,690,956)	(4,213,977)
OPERATING EXPENSE:						
Wages & Fringes:						
5010 Wages & Salaries	278,786	99,902	299,827	21,041	1,403,284	1,103,457
5020 Overtime	9,833	3,945	13,380	3,548	55,415	42,035
5030 FICA	21,656	7,932	23,995	2,340	111,590	87,595
5040 Retirement	37,561	14,418	43,253	5,692	207,084	163,831
5048 Retiree Health Insurance	10,421	1,591	15,886	5,465	45,624	29,738
5050 Health Insurance	146,595	36,870	254,625	108,030	527,554	272,929
5060 Workman's Comp/Disability	23,389	0	22,321	(1,068)	25,275	2,954
5070 Unemployment	7,827	(1,849)	7,597	(231)	15,840	8,243
Total Wages & Fringes...	536,067	162,808	680,883	144,816	2,391,666	1,710,783
Professional Services:						
6110 Legal Services	881	348	667	(214)	32,200	31,533
6120 Engineering Services	6,670	1,340	1,340	(5,330)	35,000	33,660
6125 Project Engineering NC	0	3,874	5,635	5,635	0	(5,635)
6130 Financial Services	2,419	354	1,474	(945)	35,700	34,226
6140 Computer Services	26,485	15,833	37,272	10,788	53,310	16,038
6150 Insurance	30,300	14,186	36,686	6,386	145,000	108,314
6190 Other Professional Servic	1,947	400	400	(1,547)	15,000	14,600
Total Professional Ser...	68,702	36,335	83,475	14,773	316,210	232,735

Utilities:



Profit Loss Report - Grouping Report
March 2025

Account Description	YTD LY	MTD CY	YTD CY	Plus/Minus over Prev.	Revised	Uncollected/ Uncommitted
				year		
6210 Electricity	58,866	29,306	50,514	(8,352)	353,227	302,713
6220 Gas/Heating	5,513	1,294	3,923	(1,591)	31,336	27,413
6230 Telephone	4,513	689	6,406	1,893	21,617	15,211
Total Utilities...	68,893	31,288	60,843	(8,050)	406,180	345,337
Vehicle Expense:						
6420 Vehicle Maintenance	6,086	1,505	2,400	(3,686)	24,800	22,400
6430 Gasoline	61	0	0	(61)	47,351	47,351
Total Vehicle Expense...	6,147	1,505	2,400	(3,747)	72,151	69,751
Purchased Water/Sewer:						
6510 Purchased Water	55,844	34,636	81,930	26,085	746,462	664,532
6515 Purchased Water MCWA	17,487	14,025	29,300	11,813	0	(29,300)
6520 Purchased Sewer Treatment	11,125	0	7,535	(3,590)	80,000	72,465
Total Purchased WA/SW...	84,457	48,662	118,765	34,308	826,462	707,697
Equipment Maintenance:						
6610 Equipment Repair/Supply	3,103	29	1,280	(1,822)	14,600	13,320
6625 Equipment	18,992	14,740	21,888	2,896	48,846	26,958
6635 Equip Lease/Rental Contra	0	900	3,408	3,408	4,045	637
Total Equipment Mainte...	22,095	15,668	26,576	4,481	67,491	40,915
Building Maintenance:						



Profit Loss Report - Grouping Report
March 2025

Account Description	YTD LY	MTD CY	YTD CY	Plus/Minus over Prev.	Revised	Uncollected/ Uncommitted
				year		
6310 Outside O&M Services	27,177	2,309	(23,327)	(50,504)	115,357	138,684
6315 Water/Sewer Repair	274	7,700	7,700	7,426	20,000	12,300
6320 Laboratory Services	5,785	2,985	7,037	1,252	39,600	32,563
6325 Sludge Hauling	0	0	0	0	15,750	15,750
6350 Refuse Collection	739	267	681	(57)	0	(681)
6360 Cleaning Service	850	475	775	(75)	0	(775)
6370 Building Rent	2,400	0	900	(1,500)	7,200	6,300
6620 Building Repair/Supply	57,483	11,062	8,296	(49,187)	114,080	105,784
6621 Maintenance & Repair	0	3,023	27,377	27,377	30,700	3,323
6640 Customer Installation Sup	(6,111)	13,419	13,432	19,543	37,500	24,068
6650 Chemicals	12,079	1,856	1,856	(10,223)	81,500	79,644
Total Building Maint...	100,676	43,097	44,726	(55,950)	461,687	416,961
Other Expenses:						
6340 Uniforms/Clothing	4,356	252	4,497	142	9,850	5,353
6380 Government Services	0	0	0	0	30,000	30,000
6641 Other Governments	2,718	0	0	(2,718)	0	0
6700 Permits, Fees, & Inspecti	2,950	179	179	(2,771)	3,165	2,986
6810 Postage & Freight	3,402	352	367	(3,035)	2,100	1,733
6820 Office Supplies	1,007	370	1,281	273	4,010	2,729
6830 Advertising	158	1,108	1,564	1,406	3,750	2,186
6840 Travel & Training	8,142	2,676	6,192	(1,950)	24,776	18,584
6885 Fines Errors & Losses	0	149	149	149	0	30,810
6891 Contingency	0	0	0	0	30,959	30,959
Total Other Expenses...	22,732	5,086	14,228	(8,504)	108,610	94,382

Profit Loss Report - Grouping Report
March 2025

Account Description	YTD LY	MTD CY	YTD CY	Plus/Minus over Prev. year	Revised	Uncollected/ Uncommitted
Easements & Judgements:						
6870 Easements & Landtaking	0	0	0	0	40,000	40,000
6880 Judgements & Claims	0	0	0	0	500	500
Total Easements & Judg...	0	0	0	0	40,500	40,500
Total OPERATING EXPENSE	909,768	344,450	1,031,896	122,128	4,690,957	3,659,061
GAIN/LOSS BEFORE DEPRECIATION	(410,646)	(275,137)	(554,917)		35,999	590,916
Depreciation Expense:						
6910 Deprec Expense-Water	211,657	76,692	288,779	77,122	0	(288,779)
6920 Deprec Expense-Sewer	166,595	55,532	166,595	(0)	0	(166,595)
Total Depreciation Exp...	378,252	132,223	455,374	77,122	0	(455,374)
OPERATING GAIN/LOSS	(788,898)	(407,361)	(1,010,291)		35,999	1,046,290
NON-OPERATING REVENUE/EXPENSE						
Non-Operating Income:						
4115 Retail Fees-Debt Related	68,067	2,825	78,616	10,549	708,619	630,003
4300 Restricted Revenue	9,234	40	125	(9,108)	0	(125)
7110 Interest Income	21,194	6,790	19,925	(1,268)	8,343	(11,582)
Total Non-Oper Income...	98,494	9,655	98,667	173	716,962	618,295

Profit Loss Report - Grouping Report
March 2025

Account Description	YTD LY	MTD CY	YTD CY	Plus/Minus over Prev. year	Revised	Uncollected/ Uncommitted
Non-Operating Expense:						
8110 Interest Expense	559	0	30,628	30,069	88,007	57,379
8140 Debt Fees	3,587	0	2,999	(588)	14,077	11,078
Total Non-Operat Expen...	(4,146)	0	(33,627)	(29,481)	(102,084)	(68,457)
Total NON-OPERATING	94,348	9,655	65,040	(29,309)	614,878	549,839
NET GAIN/LOSS BEFORE CONTRIB	94,348	9,655	65,040	(29,309)	614,878	549,839
CAPITAL CONTRIBUTIONS						
Grant Revenue:						
9110 Grant & Donation Revenue	0	494,705	723,309	723,309	0	(723,309)
Total Grant Revenue...	0	494,705	723,309	723,309	0	(723,309)
Contributed Capital:						
Total CAPITAL CONTRIBUTIONS	0	494,705	723,309	723,309	0	(723,309)
CHANGE IN NET ASSETS.....	(694,550)	96,999	(221,942)		650,877	872,819



	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Est	Est
Cash on hand 1st of each month	\$ 783	\$ 552	\$ 972	\$ 1,089	\$ 952	\$ 899	\$ 1,108	\$ 635	\$ 442	\$ 575	\$ 216	\$ 462	\$ 1,115	\$ 810
Cash Received														
Customer Billing	56.8	455.37	488.7	60.7	293.5	679	103.2	234.8	712	33.9	471.9	514.6	35	480
Miscellaneous	11.3	3	4.9	5.8	8	38.1	2.6	1.5	1.6	1.3	0.8	24.4	10	15
Debt/Project Related														
Billing Services/O & M Services		13.2	2.8		3.6			16.3		13.2	35.7	4.4		15
Relevy	262.6													
adj. pre. Month		30												
BAN/Debt/Grant/Contrib Receipts		451.1		249	198					162	206.5	494.7	50	100
EFC		167.7												
Cash Balance before expenditures	\$ 1,114	\$ 1,672	\$ 1,468	\$ 1,405	\$ 1,455	\$ 1,616	\$ 1,214	\$ 888	\$ 1,156	\$ 786	\$ 931	\$ 1,500	\$ 1,210	\$ 1,420
Operating Vouchers	351.2	366.4	342.5	388.2	428.6	452	366.5	417.1	523.5	533.2	452.3	304	275	305
Transfer to Debt/Relevy		38.3												
Project Vouchers	210.8	295.8	36.3	64.3	128.1	56	212.1	28.5	57	36.7	16.2	80.7	125	100
Estimated Expenditures														
Utilities														
Operating														
Projects														
Cash Balance after expenditures	\$ 552	\$ 972	\$ 1,089	\$ 952	\$ 899	\$ 1,108	\$ 635	\$ 442	\$ 575	\$ 216	\$ 462	\$ 1,115	\$ 810	\$ 1,015
Reserve Projects in Progress Budget Bal + Equipment to Purchase	265	265	265	265	265	265	265	360	251	192	192	177	177	177
Unallocated Cash Balance	\$ 287	\$ 707	\$ 824	\$ 687	\$ 634	\$ 843	\$ 370	\$ 82	\$ 324	\$ 24	\$ 270	\$ 938	\$ 633	\$ 838

Project Code	Project Name	Expenditures Expenses	Capitalized	Budget	Budget		Service Area	Funding	Financing			Date Began	End Date
					Balance				Grant/Contributed	Reserve	Debt		
DEBT & REIMBURSABLE PROJECTS													
31131	County Wide Water System Improvements (EFC WIA)	11,800.00	5,227,944.25	9,250,000	4,010,255.75		33WM/WR	DO 18746	\$ 3,000,000	\$ -	\$ 6,250,000	7/12/2019	12/31/2024
31142	Lakeville WWTP Plant Phase 2 (EFC WIA)	-	5,717,394.54				32SLV	C8-6449-05-00	\$ 2,179,750	\$ -	\$ 5,525,016.06	1/1/2022	8/31/2023
31132	Groveland Sta WWTP UV/Disinfection (WQIP)	53,701.48		657,524	603,822.52		32SD	01584GG	\$ 367,576		\$ 313,348	1/1/2022	on hold
31121	Lakeville WWTP Chemical Feed Facility (WQIP)	-	503,703.00	484,850			32SLV	111711	\$ 198,055		\$ 248,795	1/1/2022	12/31/2023
31450	Leicester/York Regional Water Project	299,517.75											
31455	Conesus Lake PS Improvements (EFC WIA)	779,154.50		8,750,000	7,970,845.50			C8-6449-06-00	\$ 3,750,000	\$ -	\$ 5,000,000		
31475	2023 Sewer Collection Improvements	883,612.64		1,500,000	616,387.36								
		<u>2,027,786.37</u>			<u>13,201,311.13</u>								
GENERAL RESERVE PROJECTS													
Reserve Cash for Debt & Reimbursable Projects					\$ -								
31148	(Phase 1)	\$ 265,462.80		\$ 370,000	\$ 104,537.20							1/1/2022	
31480	SCADA Headworks Equipment	2,812.00		75,000.00	72,188.00							11/21/2024	
	Total General Reserve Projects	268,274.80			176,725.20								
	Total WIP Expense (GL 1600)	2,296,061.17											
Studies/ Non Capitalization													
							Paid						
	Mini-Excavator		58,704.00	60,000								1/1/2025	Received & Pd
	Zero Turn Mower		11,553.00	12,000								1/1/2025	
	Total Studies	#							\$ -				
	Less Grants												
	Total Project Cash Committed				176,725.20								

Livingston County WSA
 Vendor Activity - Cash Disbursements - Board Meeting - Capital Projects
 From 3/1/2025 through 3/31/2025

24

<u>Project #</u>	<u>Date Paid</u>	<u>Transaction Description</u>	<u>PINV VEN NAME</u>	<u>Expenses</u>	<u>Check #</u>
31131		County Wide Water Improvements			
	3/5/2025	P31131: 11/23/24-2/21/25	Clark Patterson Lee*	9,500.00	5257
			Transaction Total	9,500.00	
31455		Conesus Lake PS Improvements			
	3/5/2025	P31455: Pay App 2 (4/1/24-10/31/24)	EYW Companies LLC*	39,363.50	5259
	3/5/2025	P31455: 10/26/24-11/22/24	Clark Patterson Lee*	22,505.00	5257
	3/19/2025	P31455	Motion Ai*	829.22	5297
	3/5/2025	P31455: 12/28/24-1/24/25	Clark Patterson Lee*	4,501.00	5257
	3/5/2025	P31455: 1/25/25-2/21/25	Clark Patterson Lee*	4,047.00	5257
			Transaction Total	71,245.72	
			Grand Totals...	80,745.72	

Livingston County WSA
 Vendor Activity - Cash Disbursements - Board Meeting - Operating Expense Overview
 From 3/1/2025 through 3/31/2025

25

<u>Vendor Name</u>	<u>Date Paid</u>	<u>Transaction Description</u>	<u>GL Code</u>	<u>Account Description</u>	<u>Expenses</u>	<u>Check #</u>
ALS Group USA*						
	3/19/2025	Springwater Samples 02/20/25	6320	Laboratory Services	268.00	5275
	3/19/2025	Lakeville Samples 02/27/25	6320	Laboratory Services	189.00	5275
	3/19/2025	Groveland Samples 02/27/25	6320	Laboratory Services	202.00	5275
	3/19/2025	TTHM - HAA Samples 02/19/25	6320	Laboratory Services	1,075.00	5275
	3/5/2025	2/6/25 Samples	6320	Laboratory Services	193.00	5255
	3/5/2025	2/13/25 Samples	6320	Laboratory Services	189.00	5255
	3/5/2025	2/20/25 Samples	6320	Laboratory Services	189.00	5255
	3/19/2025	Water Samples 03/03/25	6320	Laboratory Services	340.00	5275
	3/19/2025	Water Samples 02/24/25	6320	Laboratory Services	340.00	5275
Transaction Total					2,985.00	
American Water Works Association*						
	3/5/2025	Metting-Molino & Kosakowski	6840	Travel & Training	850.00	5256
Transaction Total					850.00	
Bailey Electric Motor Pump & Supply						
	3/19/2025	Stock Motor	6620	Building Repair/Supply	1,901.44	5276
Transaction Total					1,901.44	
CSEA Employee Benefit Fund Dental						
	3/19/2025	Dental and Vision 04/01/25 - 04/30/25	5050	Health Insurance	276.16	5277
	3/19/2025	Dental and Vision 04/01/25 - 04/30/25	5050	Health Insurance	237.15	5277
	3/19/2025	Dental and Vision 04/01/25 - 04/30/25	2050	Accrued Payroll	862.64	5277
	3/19/2025	Dental and Vision 04/01/25 - 04/30/25	5050	Wages & Salaries	15.96	5277
	3/19/2025	Dental and Vision 04/01/25 - 04/30/25	5050	Wages & Salaries	228.78	5277
	3/19/2025	Dental and Vision 04/01/25 - 04/30/25	5050	Health Insurance	137.18	5277
	3/19/2025	Dental and Vision 04/01/25 - 04/30/25	5050	Health Insurance	159.75	5277
Transaction Total					1,917.62	
Casella Waste Services*						
	3/19/2025	03/01/25 - 03/31/25	6350	Refuse Collection	143.74	5278
	3/19/2025	03/01/25 - 03/31/25	6350	Refuse Collection	123.42	5278
Transaction Total					267.16	
Charter Communications*						
	3/19/2025	Springwater 03/01/25 - 03/31/25	6140	Computer Services	69.29	5279
	3/19/2025	03/08/25 - 04/07/25	6140	Computer Services	89.60	5280
	3/19/2025	03/08/25 - 04/07/25	6140	Computer Services	104.35	5280
	3/19/2025	Springwater 03/01/25 - 03/31/25	6140	Computer Services	80.69	5279
Transaction Total					343.93	
Chase Card Services*						
	3/12/2025	02/03/25 - 03/02/25	6840	Travel & Training	670.26	5274
	3/12/2025	02/03/25 - 03/02/25	6620	Building Repair/Supply	519.12	5274
	3/12/2025	02/03/25 - 03/02/25	6885	Fines Errors & Losses	68.80	5274
	3/12/2025	02/03/25 - 03/02/25	6885	Fines Errors & Losses	80.13	5274
Transaction Total					1,338.31	
City Treasurer, Rochester, NY*						
	3/19/2025	01/31/25 - 02/28/25	6510	Purchased Water	33,194.89	5281
Transaction Total					33,194.89	
Clark Patterson Lee*						
	3/19/2025	General A/E Services 01/01/25 - 02/21/25	6120	Engineering Services	1,084.77	5282
	3/19/2025	General A/E Services 01/01/25 - 02/21/25	6120	Engineering Services	255.23	5282



Vendor Name	Date Paid	Transaction Description	GL Code	Account Description	Expenses	check #
Transaction Total					1,340.00	
Commercial Automotive*						
3/19/2025		2022 RAM Todd M wiper blades, oil ch	6420	Vehicle Maint/Repair	53.11	5283
3/19/2025		2021 Chevy Jamie C oil change, tire ro	6420	Vehicle Maint / Repair	29.59	5283
3/19/2025		2021 Chevy Jamie C oil change, tire ro	6420	Vehicle Maint/Repair	25.40	5283
3/19/2025		2022 F150,JoeH, brakes, rotors, calipe	6420	Vehicle Maint/Repair	616.56	5283
3/19/2025		2022 RAM Todd M wiper blades, oil ch	6420	Vehicle Maint / Repair	61.86	5283
3/19/2025		2022 F150,JoeH, brakes, rotors, calipe	6420	Vehicle Maint / Repair	717.99	5283
Transaction Total					1,504.51	
Complete Payroll*						
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5020	Overtime	1,191.61	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5020	Overtime	392.00	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5010	Wages & Salaries	10,111.75	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5020	Overtime	1,023.28	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5030	FICA	625.88	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5030	FICA	537.45	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	6130	Financial Services	217.37	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5070	Unemployment	360.07	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5050	Wages & Salaries	6,400.00	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5030	FICA	896.98	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5030	FICA	1,044.54	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5030	FICA	845.16	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5030	FICA	71.70	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5010	Wages & Salaries	11,775.15	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5010	Wages & Salaries	10,099.65	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5050	Wages & Salaries	890.06	219
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5030	FICA	71.47	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5030	FICA	525.76	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5030	FICA	612.25	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5020	Overtime	427.10	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5030	FICA	946.04	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5030	FICA	812.40	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5030	FICA	942.57	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	6130	Financial Services	136.67	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	2050	Accrued Payroll	2,150.00	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5070	Unemployment	84.76	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5020	Overtime	497.36	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5020	Overtime	380.77	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5020	Overtime	15.00	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5010	Wages & Salaries	6,532.47	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5010	Wages & Salaries	7,607.07	224
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5010	Wages & Salaries	7,769.35	219
3/14/2025		PR6 (02.23.25 - 03.08.25) PD 03.14.25	5010	Wages & Salaries	6,671.82	219
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5050	Wages & Salaries	890.06	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5010	Wages & Salaries	11,357.41	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5010	Wages & Salaries	11,284.03	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5010	Wages & Salaries	9,690.00	224
3/31/2025		PR7 (03.09.25 - 03.23.25) PD 03.28.25	5020	Overtime	17.47	224
Transaction Total					115,904.48	
Constellation NewEnergy, Inc*						
3/5/2025		01/01/25-01/31/25	6210	Electricity	387.56	5258
3/5/2025		01/01/25-01/31/25	6210	Electricity	103.05	5258
Transaction Total					490.61	
Core and Main LP*						
3/19/2025		Curbs and Meter Pits	6640	Customer Installation Supplie	8,577.92	5284
Transaction Total					8,577.92	

27

<u>Vendor Name</u>	<u>Date Paid</u>	<u>Transaction Description</u>	<u>GL Code</u>	<u>Account Description</u>	<u>Expenses</u>	<u>Check #</u>
Deere & Company*	3/19/2025	JD Z930M ZERO TURN MOWER	1440	Bldg Maint, Tools, Machines	11,553.08	5285
Transaction Total					11,553.08	
Dickinson, Linda*	3/19/2025	Town of Springwater Conversion Meeti	6840	Travel & Training	14.77	5286
	3/19/2025	Town of Springwater Conversion Meeti	6840	Travel & Training	12.67	5286
Transaction Total					27.44	
Excellus Health Plan-Group*	3/19/2025	04/01/25 - 04/30/25	5050	Health Insurance	4,208.96	5287
	3/19/2025	04/01/25 - 04/30/25	5048	Retiree Health Insurance	855.70	5287
	3/19/2025	04/01/25 - 04/30/25	5048	Retiree Health Insurance	734.82	5287
	3/19/2025	04/01/25 - 04/30/25	5050	Wages & Salaries	397.63	5287
	3/19/2025	04/01/25 - 04/30/25	5050	Health Insurance	5,010.90	5287
	3/19/2025	04/01/25 - 04/30/25	5050	Health Insurance	5,835.20	5287
	3/19/2025	04/01/25 - 04/30/25	5050	Health Insurance	3,614.38	5287
	3/19/2025	04/01/25 - 04/30/25	5050	Wages & Salaries	8,568.11	5287
Transaction Total					29,225.70	
Featured Media*	3/5/2025	Maint. Person Ad	6830	Advertising	596.00	5260
	3/5/2025	Maint. Person Ad	6830	Advertising	511.80	5260
Transaction Total					1,107.80	
Filter Source*	3/5/2025	Cartridge Filter	6620	Building Repair/Supply	3,597.11	5261
Transaction Total					3,597.11	
Fineline Pipeline, Inc*	3/19/2025	Emergency Sewer Lateral 35, 43 Linde	6315	Water/Sewer Repair	7,700.00	5288
Transaction Total					7,700.00	
Fisher Scientific*	3/5/2025	Analytical Balance	6625	Purchased Equipment	2,736.00	5262
Transaction Total					2,736.00	
Frontier*	3/5/2025	2/22/25-3/21/25	6230	Telephone	125.52	5263
Transaction Total					125.52	
GHD Services Inc*	3/5/2025	Camp Run Sewer Assessment	6125	Project Engineering NC	3,874.00	5264
Transaction Total					3,874.00	
Genesee Lumber Inc*	3/19/2025	Shop supplies	6620	Building Repair/Supply	30.46	5289
	3/19/2025	Shop Acetone	6620	Building Repair/Supply	11.99	5289
	3/19/2025	Shop	6620	Building Repair/Supply	16.57	5289
	3/19/2025	Tape	6620	Building Repair/Supply	12.99	5289
	3/19/2025	Shop supplies	6620	Building Repair/Supply	35.48	5289
	3/19/2025	Lake Stations	6620	Building Repair/Supply	12.36	5289
	3/19/2025	Lake Stations	6620	Building Repair/Supply	10.61	5289
	3/19/2025	Sump Pump Groveland	6620	Building Repair/Supply	33.99	5289
Transaction Total					164.45	
Grainger*	3/19/2025	Bolts for Valves	6620	Building Repair/Supply	87.14	5290
	3/5/2025	Tubing	6620	Building Repair/Supply	61.67	5265
	3/5/2025	Lantern Battery	6620	Building Repair/Supply	282.96	5265
	3/5/2025	Sump Pumps	6620	Building Repair/Supply	795.32	5265

28

Vendor Name	Date Paid	Transaction Description	GL Code	Account Description	Expenses	Check #
	3/5/2025	Ice Melt	6620	Building Repair/Supply	71.05	5265
	3/5/2025	Staff Lockers	6625	Purchased Equipment	207.03	5265
	3/5/2025	Staff Lockers	6625	Purchased Equipment	177.78	5265
	3/5/2025	Ice Melt	6620	Building Repair/Supply	82.73	5265
Transaction Total					1,765.68	
Hach Company*						
	3/5/2025	Bench Top	6610	Equipment Repair/Supply	22.64	5266
	3/19/2025	Screen repair	6621	Maint & Repair (Bldg & Prop)	23.27	5291
	3/19/2025	DR 3900 UVAS Calibration	6310	Outside O & M Services	1,834.27	5291
	3/5/2025	Ammonia TNT	6620	Building Repair/Supply	646.72	5266
Transaction Total					2,526.90	
invoice Cloud*						
	3/5/2025	Bill Portal Fee 2/1/25-2/28/25	6310	Outside O & M Services	186.74	218
	3/5/2025	Bill Portal Fee 2/1/25-2/28/25	6310	Outside O & M Services	160.36	218
Transaction Total					347.10	
Jackson Welding & Gas Products*						
	3/5/2025	Welding Supplies	6620	Building Repair/Supply	18.12	5267
	3/5/2025	Welding Supplies	6620	Building Repair/Supply	21.10	5267
Transaction Total					39.22	
Layer 3 Technologies*						
	3/19/2025	Computer Products	6140	Computer Services	157.08	5292
	3/19/2025	Computer Products	6140	Computer Services	182.91	5292
	3/5/2025	Verizon Plan for Tablet	6140	Computer Services	173.25	5268
	3/5/2025	Verizon Plan for Tablet	6140	Computer Services	201.75	5268
Transaction Total					714.99	
Livingston County Human Resource:						
	3/19/2025	EAP Services 07/01/24 - 06/30/25	6190	Other Professional Services	215.20	5293
	3/19/2025	EAP Services 07/01/24 - 06/30/25	6190	Other Professional Services	184.80	5293
Transaction Total					400.00	
Molino, Jason*						
	3/19/2025	Cell Phone Allowance 03/01/25 - 03/31	6230	Telephone	23.30	5294
	3/19/2025	Cell Phone Allowance 03/01/25 - 03/31	6230	Telephone	26.70	5294
Transaction Total					50.00	
Monaghan, Lauren*						
	3/19/2025	Cell Phone 03/01/25 - 03/31/25, Trainir	6230	Telephone	23.30	5295
	3/19/2025	Cell Phone 03/01/25 - 03/31/25, Trainir	6840	Travel & Training	49.00	5295
	3/19/2025	Cell Phone 03/01/25 - 03/31/25, Trainir	6230	Telephone	26.70	5295
Transaction Total					99.00	
Monroe County Water Authority*						
	3/19/2025	01/31/25 - 02/28/25	6515	Purchased Water MCWA	14,025.40	5296
Transaction Total					14,025.40	
NYS Deferred Compensation Plan*						
	3/28/2025	PR7 (03.15.25 - 3.22.25) PD 03.28.25	2050	Accrued Payroll	1,473.19	225
	3/14/2025	PR6 (02.23.25 - 03.08.25) PD 03.14.25	2050	Accrued Payroll	1,677.90	220
Transaction Total					3,151.09	
NYS Department of Labor*						
	3/19/2025	Asbestos Certificate - 2025	6840	Travel & Training	173.25	5298
	3/19/2025	Asbestos Certificate - 2025	6840	Travel & Training	201.75	5298
Transaction Total					375.00	
NYS Employees Retirement System*						

29

<u>Vendor Name</u>	<u>Date Paid</u>	<u>Transaction Description</u>	<u>GL Code</u>	<u>Account Description</u>	<u>Expenses</u>	<u>Check #</u>
	3/31/2025	March 2025 Employee Retirement	2050	Accrued Payroll	2,435.92	226
Transaction Total					2,435.92	
NYSEG*						
	3/5/2025	01.09/25 - 02/10/25	6210	Electricity	1,444.34	5269
	3/5/2025	01.09/25 - 02/10/25	6210	Electricity	177.65	5269
	3/31/2025	02/03/25 - 02/10/25	6210	Electricity	57.91	222
	3/5/2025	01.09/25 - 02/10/25	6210	Electricity	1,146.35	5269
	3/5/2025	01.09/25 - 02/10/25	6220	Gas/Heating	545.41	5269
	3/19/2025	02/11/25 - 03/11/25	6220	Gas/Heating	310.13	5299
	3/5/2025	01.09/25 - 02/10/25	6210	Electricity	238.39	5269
	3/5/2025	01.09/25 - 02/10/25	6220	Gas/Heating	197.63	5269
	3/19/2025	02/11/25 - 03/11/25	6220	Gas/Heating	48.98	5299
	3/19/2025	02/11/25 - 03/11/25	6220	Gas/Heating	69.77	5299
	3/19/2025	02/11/25 - 03/11/25	6210	Electricity	34.50	5299
	3/19/2025	02/11/25 - 03/11/25	6210	Electricity	208.00	5299
	3/5/2025	01.09/25 - 02/10/25	6220	Gas/Heating	102.38	5269
Transaction Total					4,581.44	
National Grid*						
	3/5/2025	01/25/25 - 02/24/25	6210	Electricity	8,877.25	5270
	3/5/2025	01/25/25 - 02/24/25	6210	Electricity	39.30	5270
	3/5/2025	01/25/25 - 02/24/25	6210	Electricity	12,483.66	5270
	3/5/2025	01/25/25 - 02/24/25	6210	Electricity	367.18	5270
	3/5/2025	01/25/25 - 02/24/25	6210	Electricity	3,326.85	5270
Transaction Total					25,094.24	
Piranha Tec Dr LLC*						
	3/19/2025	04/01/25 - 01/30/25	6635	Equipment Lease/Rental Coi	415.80	5300
	3/19/2025	04/01/25 - 01/30/25	6635	Equipment Lease/Rental Coi	484.20	5300
Transaction Total					900.00	
PlanTech*						
	3/5/2025	Install new VFD-Seepex sludge pump	6621	Maint & Repair (Bldg & Prop)	3,000.00	5271
Transaction Total					3,000.00	
Rochester Gas & Electric*						
	3/31/2025	01/03/25 - 02/28/25	6220	Gas/Heating	19.84	223
	3/31/2025	01/03/25 - 02/28/25	6220	Gas/Heating	0.10	223
	3/31/2025	01/03/25 - 02/28/25	6210	Electricity	199.05	223
Transaction Total					218.99	
ServiceMaster*						
	3/19/2025	02/01/25 - 02/28/25	6360	Cleaning Services	219.45	5301
	3/19/2025	02/01/25 - 02/28/25	6360	Cleaning Services	255.55	5301
Transaction Total					475.00	
Siewert Equipment Company*						
	3/19/2025	Seal Plates, Bearings, rings	6620	Building Repair/Supply	1,740.51	5302
Transaction Total					1,740.51	
Sign Blazer*						
	3/19/2025	Magnetic Signs	6310	Outside O & M Services	52.08	5303
	3/19/2025	Magnetic Signs	6310	Outside O & M Services	44.72	5303
Transaction Total					96.80	
Slack Chemicals Co, Inc*						
	3/19/2025	Chemicals - Springwater drum return	6650	Chemicals	-240.00	5304
	3/19/2025	Chemicals - Springwater	6650	Chemicals	1,031.80	5304
Transaction Total					791.80	

30

Vendor Name	Date Paid	Transaction Description	GL Code	Account Description	Expenses	Check #
Staples Contract & Commercial*						
	3/19/2025	Office Supplies	6820	Office Supplies	49.51	5305
	3/19/2025	Office Supplies	6820	Office Supplies	57.67	5305
					Transaction Total	107.18
Ti-Sales Inc*						
	3/19/2025	4 Inch Meter	6640	Customer Installation Supplie	4,841.38	5306
					Transaction Total	4,841.38
Tompkins Insurance Agencies, Inc*						
	3/5/2025	Springwater-pro-rated	6150	Insurance	1,468.22	5272
	3/5/2025	Springwater-pro-rated	6150	Insurance	1,468.22	5272
					Transaction Total	2,936.44
Verizon Wireless*						
	3/19/2025	04/02/25 - 05/01/25	6230	Telephone	237.00	5307
	3/19/2025	04/02/25 - 05/01/25	6230	Telephone	275.99	5307
					Transaction Total	512.99
Village of Lima*						
	3/19/2025	Town of Lima Water Charges - Februar	6510	Purchased Water	1,441.58	5308
	3/19/2025	Town of Lima Water Charges - Februar	6210	Electricity	214.48	5308
					Transaction Total	1,656.06
Webster Szanyi LLP*						
	3/19/2025	Legal Service 02/01/25 - 02/28/25	6110	Legal Services	187.22	5309
	3/19/2025	Legal Service 02/01/25 - 02/28/25	6110	Legal Services	160.78	5309
					Transaction Total	348.00
Western Chapter NYWEA*						
	3/5/2025	Greater Buffalo Environmental Confer	6840	Travel & Training	260.00	5273
					Transaction Total	260.00
					Grand Totals...	304,218.10

LCWSA OPERATIONS REPORT

April 23, 2025

Water and Sewer Work Program

Customer Work Orders	Staff completed 82 workorders up 35 from last month.
UFPO	Staff completed 142 stakeouts up 70 from last month
PM Maintenance	All PM maintenance was completed.
Sampling & Testing	All sampling and testing was completed.

Water Work Program

Water Main Repair	Staff repaired the water main on Gypsy Lane .
Curb Box Locations	Staff have been locating curb boxes for GPS locations
Curb Box Repair / Replacements	Staff replaced Two (2) curb box and rods.
Water Tap	Fineline did the 4- inch tap for Old Hickory Golf Course.

Sewer Work Program

Sewer Ejection Pump (Springwater)	Staff replaced a sewer ejection pump.
Sewer Pump Station Repair	Staff along with Fineline Pipeline replaced both suction lines at the Adam's Rd pump station. Staff also Replaced the motor at pump station 8e.

LCWSA CAPITAL PROJECTS REPORT

April 23, 2025

31131 Countywide Water System Improvements

Shelly Tank	The project is currently out to bid with separate contracts for Site Work vs Tank Construction. Bids will be opened on Friday May 9th at 2:00pm; with an anticipated award for both contracts at the May Board meeting. We are working with the School district on transfer of property/easements as well as the residential neighbor for construction easements.
SCADA - Water Assets	Design is underway on water assets. Expect to bid in 2025.

31450 Leicester-York Regional Water Supply Project

	Working on finalizing supply agreements. Hope to issue design RFP soon
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31455 Conesus Lake Pump Station Improvements

	Plans are out to Bid as two separate contracts for SCADA panel construction and pump replacement and construction. Bid opening for SCADA panel is Friday April 18th and the pump construction will be opened on May 2nd. We anticipate an award for both contracts at the May board meeting
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Space Needs Assessment

	Flextech report complete was approved by NYSERDA; awaiting EFC style report to use for funding applications.
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Camp Run EPG

	Awaiting televising reports, however there did not appear to be any major issues, and only minor I&I identified at some manholes. We continue to collect flow data to include in the final engineering report that will be complete by the end of May. We will also be installing 2 new rain gauges to gather more rain data at different locations within the service area.
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To: Livingston County Water and Sewer Authority Board

From: Jason Molino, Executive Director 

Re: Internal Controls Self-Assessment (Year 2024)

Date: April 2, 2025

The purpose of this memo is to provide the Board with relevant excerpts from the Authorities Budget Office (“ABO”) recommended guidance document on performing annual internal control assessments and 2024 LCWSA Self-Assessment results.

1. **ABO RECOMMENDED GUIDANCE RE: ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL CONTROLS** (*excerpts*)

- **Provisions:** Section 2800 (1)(a)(9) and Section 2800 (2)(a)(9) of Public Authorities Law require all public authorities to complete an annual assessment of the effectiveness of their internal control structures and procedures.
- **Objectives:** The importance of an adequate system of internal control is to:
 - (a) promote effective and efficient operations so as to help the authority carry out its mission;
 - (b) provide reasonable, but not absolute, assurance that assets are safeguarded against inappropriate or unauthorized use;
 - (c) promote the accuracy and reliability of accounting data and financial reporting to ensure transactions are executed in accordance with management’s authorization and recorded properly in accounting records;
 - (d) encourage adherence to management’s policies and procedures for conducting programs and operations; and
 - (e) ensure compliance with applicable laws and regulations.

The Livingston County Water and Sewer Authority (“Authority”) has developed policies and procedures to provide reasonable assurance that assets are safeguarded from unauthorized acquisitions, use of, or disposition of assets that could have a material effect on the Authority’s operations, financial statements, and reports and that the records of the Authority reflect only authorized transactions.

The Authority’s system of internal controls is evaluated regularly by the Authority management and administrative staff. Independent external auditors also review the internal control system of the Authority in order to determine compliance with generally accepted accounting principles and safeguards for the purpose of expressing an opinion on the financial statements.

The Authority has established an Audit and Finance Committee in accordance with the Public Authorities Accountability Act. This committee meets with management and periodically with the

independent external auditors to ensure these groups are fulfilling their obligations and to discuss auditing, controls, and financial reporting matters.

2. 2024 SELF-ASSESSMENT RESULTS

Over the past 12 months the Authority has updated and/or created four (4) Authority policies. However, based on a review of major business functions, Authority management staff has identified weaknesses related to existing outdated policies and procedures, and a lack of written procedures to ensure that policies are being carried out/implemented correctly.

Proposed Corrective Actions:

POLICIES/PROCEDURES


- Continue to identify policies that lack formal written procedures/need to be updated and develop written procedures/update for review and approval by the Board.
- The Authority has established a Governance Committee in accordance with the Public Authorities Accountability Act. Staff will continue to work with the Governance Committee and Authority Attorney on a regular basis to review current policies and procedures and recommend updates to be considered by the Authority Board for adoption.
- Communicate to staff re: new and/or updated policies/procedures.

3. INTERNAL CONTROL ASSESSMENT

To satisfy the requirement of Sections 2800 (1) (a) (9) and 2800 (2)(a)(9) of Public Authorities Law, authorities should incorporate, either within their annual report or as a separate document, a statement explaining that the Authority has conducted a formal, documented process to assess the effectiveness of their internal control structure and procedures and indicating whether or not the internal controls are adequate. The following statement will be included in the Authority's annual report and posted on the website:

This statement verifies that management has documented and assessed the internal control structure and procedures of the Livingston County Water & Sewer Authority for the year ending December 31, 2024. This assessment found the Authority's internal controls to be adequate, and to the extent that deficiencies were identified, the Authority has developed corrective action plans to reduce any corresponding risk.

To: Livingston County Water and Sewer Authority Board

From: Jason Molino, Executive Director 

Date: April 2, 2025

Subject: Budget Adjustments and Transfers

1. **Action Requested:** Authority Board approval of budget adjustments and transfers to account for unanticipated water distribution and sewer collection system repairs and improvements.
2. **Background:** There have been several unanticipated emergency repairs to the water and sewer systems and an anticipated SCADA upgrade to the Springwater water treatment. The following is a description of each repair/upgrade.

Springwater WTP SCADA Upgrade - In January 2025 the Authority assumed operational control and responsibility over the Town of Springwater water treatment plant. The 2024 Public Health Dept. Sanitary Survey identified a lack of alarming and remote monitoring capabilities at the Springwater water treatment plant and water storage tank as a deficiency in the current operation. Installing alarming and remote monitoring capabilities within our existing SCADA system will provide optimal oversight and operation of the Springwater water system. Most of the hardware needed for the project already exists, including the program logic controller (PLC), in an enclosure at the water plant. The Authority will need to connect instrumentation to the PLC as well as add a cellular modem for connectivity to our current SCADA system. Total project costs are estimated to be \$55,000, which include SCADA integration and programming. The current Springwater budget includes \$23,000 in contingency. With the surplus and sale of the Kubota utility vehicle (\$16,600), it is requested that \$15,400 be used from reserves to complete the SCADA improvements.

Adams Rd. Sewer Lift Station – The Adams Rd. lift station has had continual failures over the past several years. These failures are primarily due to the high hydrogen sulfide (H₂S) levels in the wet well which has resulted in electrical failures and structural deterioration of the wet well structure and appurtenances. Currently the pumps at the lift station have been overheating. After further investigation it was identified that the suction lines have deteriorated making it challenging for the pumps to stay primed, resulting in overheating. Replacement of the suction pipes was necessary to keep the lift station operational. Quotes were received from several local contractors and the lowest quote was \$6,000 to replace both suction lines. This work has been completed.

Dennison Water Tank Repair – Several weeks ago a hole was found in the roof of the Dennison water storage tank. Due to the urgency of protecting the water storage tank, the manufacturer was called in investigate the hole and two new roofing panels were ordered, fabricated and installed under an emergency procurement. The cost to repair the water storage tank roof was \$9,600.

Lattimer Pressure Reducing Valve (PRV) Service – In February we experienced two water main breaks along Pioneer Rd. on a 12-inch HDPE water line that services the Groveland Correctional Facility. Both breaks were within 2 weeks of each other and resulted in the correctional facility and several residents being out of water service over night until a contractor could repair the water main. After investigating both breaks it was determined that the 6-inch PRVs in separate vaults along Lattimer Rd. failed and needed to be rebuilt. It is estimated that the failures of the PRV's resulted in excessively high pressures (greater than 250 psi) causing the HDPE pipe to split. An emergency service from the manufacturer (Ross Valve) was needed to investigate the PRV's and rebuild both 6-inch PRV's. The cost for the emergency service and rebuild of the PRV's was \$18,000.

- 3. Financial Implications:** In total the repairs to the Adams Rd. lift station, Dennison water tank and Lattimer PRV's were emergency purchases that were needed to ensure the systems remain operational. SCADA improvements to the Springwater water plant were expected and planned for with the larger contingency budget when the Springwater budget was adopted. All additionally requested funds, \$49,000, would come from the Authority's existing unallocated cash. The current cash balance as of March 31, 2025 is over \$1,100,000 which is more than sufficient to support the request of funds.



RESOLUTION NO. 2025 - 15

RESOLUTION APPROVING ADJUSTMENTS TO THE 2025 BUDGET

WHEREAS, the Livingston County Water & Sewer Authority (“Authority”) has budget adjustments to the 2025 Budget; and

WHEREAS, the various unexpected expenditures due to water and sewer system failures; and

WHEREAS, the Authority has an unexpected increase in revenue due to surplus equipment, and now therefore be it,

RESOLVED, on the recommendation of the Executive Director, the Authority Board hereby directs the Executive Director to make the following budget adjustments for the fiscal year 2025:

BUDGET ADJUSTMENT


	<u>GL Code</u>	<u>Description</u>	<u>Increase/Adjust Budget</u>
Revenue	4410	Sale of Kubota	\$16,600
Reserves			\$49,000
Total			\$65,600
Expenditure	6621	Repair-Adams Rd Pump Station	\$6,000
	6621	Repair-Dennison Tank	\$9,600
	6120	Springwater- Engineering	\$32,000
	6621	Repair-Lattimer Rd PRV	\$18,000
Total			\$65,600

BUDGET TRANSFER

	<u>From</u>		<u>To</u>	
6891	Contingency	6120	Engineering	\$23,000

April 23, 2025
 Livingston County Water & Sewer Authority
 Moved By:
 Seconded By:
 AYES:
 NAYS:

To: Livingston County Water and Sewer Authority Board

From: Jason Molino, Executive Director 

Date: April 17, 2025

Subject: Norther Border Regional Commission (NBRC) – Catalyst Grant

1. **Action Requested:** Approval of submission of the NBRC grant application.
2. **Background:** The Northern Border Regional Commission (“NBRC”) has announced availability of funding under its 2025 Catalyst Program to provide grants to fund economic development and infrastructure projects throughout designated counties in its four-state service area. The NBRC provides investments to job-creating projects that help reduce poverty, unemployment, and outmigration.

Both Livingston County and the Authority have applied in prior years for funding for the Regional Water Supply Project but were unsuccessful in receiving funding. Considering the project is now moving forward and has received additional grant funding from other sources, the Authority’s chances of securing NBRC funding is improved.

This application is requesting funding for a portion of the larger Regional Water Supply Project, which has been referred to as the Livingston County Water and Sewer Authority/Village of Geneseo Interconnection Project (the “LCWSA/Geneseo Interconnection Project”). This project includes the design and construction of 9,000 linear feet of 12-inch water main along Route 256 in the Town of Geneseo; 7,000 linear feet of 8-inch water main along Bronson Hill Road in the Town of Livonia; 14,000 linear feet of 16-inch water main along South Lima Road in the Towns of Livonia, Lima, and Avon; and establishes the Avon/LCWSA interconnection.

In total the \$7,600,000 investment in water supply and distribution improvements will ensure additional water capacity, water quality and lower cost water, as well as multiple redundant water distribution and supply connections to a new water source (Hemlock Lake) will be achieved. In addition, receiving NBRC funding could supplant the use of Akzo settlement funds for this portion of the Regional Water Supply Project, allowing them to be reallocated for future projects to benefit the Impacted Communities.

Financial Implications: The maximum grant amount the Authority can apply for through the program is \$1,000,000. The Authority would provide matching funds in the amount of \$6,600,000 for the remainder of the project, which has already been planned for through the Regional Water Supply Project.



RESOLUTION NO. 2025 - 16

**AUTHORIZATION TO SUBMIT A GRANT APPLICATION TO THE NORTHERN
BORDER REGIONAL COMMISSION**

WHEREAS, The Northern Border Regional Commission (“NBRC”) has announced availability of funding under its 2025 Catalyst Program to provide grants to fund economic development and infrastructure projects throughout designated counties in its four-state service area; and

WHEREAS, The NBRC provides investments to job-creating projects that help reduce poverty, unemployment, and outmigration; and

WHEREAS, The recently completed Livingston County Comprehensive Water Supply Study Update, funded through the New York State Local Government Efficiency Program, provides alternatives and recommendations for public water systems in Livingston County in order to carry out the goals of protecting water quality, ensuring quantity for existing and future expansion, providing redundancy for emergencies and backups, and improving delivery and operational efficiency; and

WHEREAS, Within Livingston County, five communities were impacted by the AkzoNobel salt mine collapse in 1994, resulting in water-level decline and groundwater quality have been negatively impacted in the Towns of York, Geneseo, and Avon to the north, as well as Leicester and Mount Morris to the south (“Impacted Communities”); and

WHEREAS, The Livingston County Water and Sewer Authority, in partnership with Livingston County, the Impacted Communities and multiple other State and municipal partners (“Partners”) within Livingston County have developed a Regional Water Supply Expansion Project (“Project”) through a rigorous planning and analysis process and aims to provide additional benefits to the County and will have a positive impact on our community by providing needed safe drinking water to current residents and businesses as well as any that have/may experience compromised potable water sources in the future; and

WHEREAS, a portion of the Project, hereafter referred to as the Livingston County Water and Sewer Authority/Village of Geneseo Interconnection Project (the “LCWSA/Genese Interconnection Project”) includes the design and construction of water supply and water distribution improvements to provide additional volume, high quality, and lower cost water to the Impacted Communities and Partners. In total the \$7,600,000 investment in water supply and distribution improvements will ensure additional water capacity, water quality and lower cost water, as well as multiple redundant water distribution and supply connections to a new water source (Hemlock Lake) will be achieved; and

WHEREAS, The infrastructure, once expanded, will allow for future economic development, job creation and thousands of residents to have access to better quality and affordable public water that presently does not exist; and

WHEREAS, The application deadline is April 18, 2025; now, therefore, be it

RESOLVED, the Livingston County Water and Sewer Authority would like to apply for a \$1,000,000.00 infrastructure grant for the LCWSA/Genese Interconnection Project, and be it further,

RESOLVED, that if awarded, Livingston County Water and Sewer Authority would provide matching funds in the amount of \$6,600,000 for the duration of the project period of performance of July 1, 2025 through September 30, 2028, and be it further,

RESOLVED, That Jason Molino, Executive Director of the Livingston County Water and Sewer Authority is hereby authorized, on behalf of the Livingston County Water and Sewer Authority to apply for, accept, and expend grant funds from the NBRC, and be it further


RESOLVED, That the Executive Director is hereby authorized and has permission to execute all NBRC investment documents that bind the applicant.

Jason Molino, Executive Director
Livingston County Water and Sewer Authority

April 18, 2025
Livingston County Water & Sewer Authority
Moved By:
Seconded By:
AYES:
NAYS:

Livingston County Water & Sewer Authority Board	<p>This is to Certify that I, the undersigned, Secretary of the Livingston County Water & Sewer Authority, have compared the foregoing copy of resolution with the original resolution now on file in this office and which was duly adopted by the Livingston County Water & Sewer Authority Board on the 18th day of April 2025 and that the same is a true and correct transcript of said resolution and of the whole thereof.</p> <p>In Witness Whereof I have hereunto set my hand and the official seal of the Livingston County Water & Sewer Authority Board, this 18th day of April 2025.</p> <p style="text-align: right;">_____ Sarah Wright, Secretary of the Board</p>
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To: Livingston County Water and Sewer Authority Board

From: Jason Molino, Executive Director 

Date: April 17, 2025

Subject: Policy on Nondiscrimination in Programs Receiving Federal Assistance from the U.S. Environmental Protection Agency

- 1. Action Requested:** Board approval of Policy on Nondiscrimination in Programs Receiving Federal Assistance from the U.S. Environmental Protection Agency.
- 2. Background:** Last year the Authority received a \$700,000 grant through the FY24 EPA Community Grant program from a Congressional Spending Request. The grant is intended to support the Authority's SCADA overhaul and improve communication and network security with our SCADA assets.

As is the case with most federal grants, the application and approval processes have many federal agency steps. Our application is in the final stages of review and approval, however we were notified last week that we needed to adopt a grievance procedure to comply with Title 40 of the Code of Federal Regulations (CFR), Parts 5 and 7, which prohibits the discrimination on the basis of race, color, national origin, age, gender, religion or disability in programs or activities receiving federal assistance.

The attached grievance policy and procedure was drafted, with the EPA technical assistance guidance to provide a process for filing a timely complaint to the proper authority and describes the process that will be used to investigate and resolve complaints. The drafted policy is compliant with the EPA's requirements.

- 3. Financial Implications:** If a grievance procedure is not adopted by the Authority Board, our application for grant funding (\$700,000) will not be processed for approval.



RESOLUTION NO. 2025 - 17

RESOLUTION ADOPTING POLICY ON NONDISCRIMINATION IN PROGRAMS RECEIVING FEDERAL ASSISTANCE FROM THE U.S. ENVIRONMENTAL PROTECTION AGENCY

WHEREAS, Title 40 of the Code of Federal Regulations (CFR), Parts 5 and 7, Non-discrimination in Programs or Activities Receiving Federal Assistance from The Environmental Protection Agency, prohibits discrimination on the basis of race, color, national origin, age, gender, religion or disability in programs or activities receiving federal assistance, and

WHEREAS, it is the policy of the Livingston County Water and Sewer Authority (the "Authority") not to discriminate in accordance with 40 CFR, Parts 5 & 7. In addition, the Authority adopts the procedures, attached hereto, to implement the requirements of 40 CFR, Part 5 & 7; and be it

RESOLVED, that effective immediately, the Livingston County Water and Sewer Authority Board hereby adopts the Policy on Nondiscrimination in Programs Receiving Federal Assistance from the U.S. Environmental Protection Agency.

April 23, 2025
Livingston County Water & Sewer Authority
Moved By:
Seconded By:
AYES:
NAYS:

POLICY

Title 40 of the Code of Federal Regulations (CFR), Parts 5 and 7, Nondiscrimination in Programs or Activities Receiving Federal Assistance from The Environmental Protection Agency, prohibits discrimination on the basis of race, color, national origin, age, gender, religion or disability in programs or activities receiving federal assistance.

It is the policy of the Livingston County Water and Sewer Authority (the “Authority”) not to discriminate in accordance with 40 CFR, Parts 5 & 7. In addition, the Authority adopts the following procedures to implement the requirements of 40 CFR, Part 5 & 7. The following grievance procedure provides a process for filing a timely complaint to the proper authority and describes the process that will be used to investigate and resolve the complaint. However, the procedures do not apply to administrative actions that are being pursued in another forum.

Submission of a Complaint

1. Filing of Complaint

A person (or the authorized representative of a person) who believes that they or a class of persons have been discriminated against may file a complaint with the Authority. Any complaints should:

- A. Be submitted in writing;
- B. Be filed within 60 days of an alleged violation (except as otherwise indicated in the following paragraph);
- C. Describe with specificity the action(s) by the Authority that allegedly resulted in discrimination in violation of 40 C.F. R Parts 5 and 7;
- D. Describe with specificity the discrimination that allegedly occurred or will occur as the result of such action(s);
- E. Identify the parties impacted or potentially impacted by the alleged discrimination.

The Authority may request additional information from the complainant if this information is needed to meet the complaint requirements described above. The Authority may waive requirement 1.b. in its discretion in order to address allegations of potential discrimination caused by pending actions at the earliest appropriate and feasible juncture, or, for good cause, to address complaints filed more than 60 days after an alleged violation.

All written complaints shall be addressed to:

Livingston County Water and Sewer Authority
Attn: Jason Molino, Executive Director
1997 D’Angelo Drive
PO Box 356
Lakeville, New York 14480

Within 10 days of receiving a written complain, the Authority will provide the complainant with written notice of receipt. At this time, the Authority may request any additional information needed to meet the complaint requirements above. Within 10 days of receiving any additional information, the Authority will provide the complainant with written notice that the complaint filing is complete.

2. Determination of Jurisdiction and Investigative Merit

The Authority, based on information in the complaint and other information available, will determine if it has jurisdiction to pursue the matter and whether the complaint has sufficient merit to warrant an investigation. A complaint shall be regarded as meriting investigation unless:

- A. It clearly appears to on its face to be frivolous or trivial;
- B. Within the time allotted for making the determination of jurisdiction and investigative merit, the Authority voluntarily concedes noncompliance and agrees to take appropriate remedial action or reaches an informal resolution with the complainant;
- C. Within the time allotted for making the determination of jurisdiction and investigative merit, the complainant withdraws the complaint;
- D. It is not timely and good cause does not exist for waiving the timing requirement under section 1.b.

Disposition of Complaints

Within 120 days of accepting a written complaint, the Authority will respond in writing to the complainant with resolution.