



To: Board Members Date: March 1, 2024

From: Nicholas Noce, Executive Director

Subject: **Regular Board Meeting – Thursday, March 7, 2024 @ 9:00 a.m.  
Board Room, 475 Norris Drive**

---

## AGENDA ITEMS:

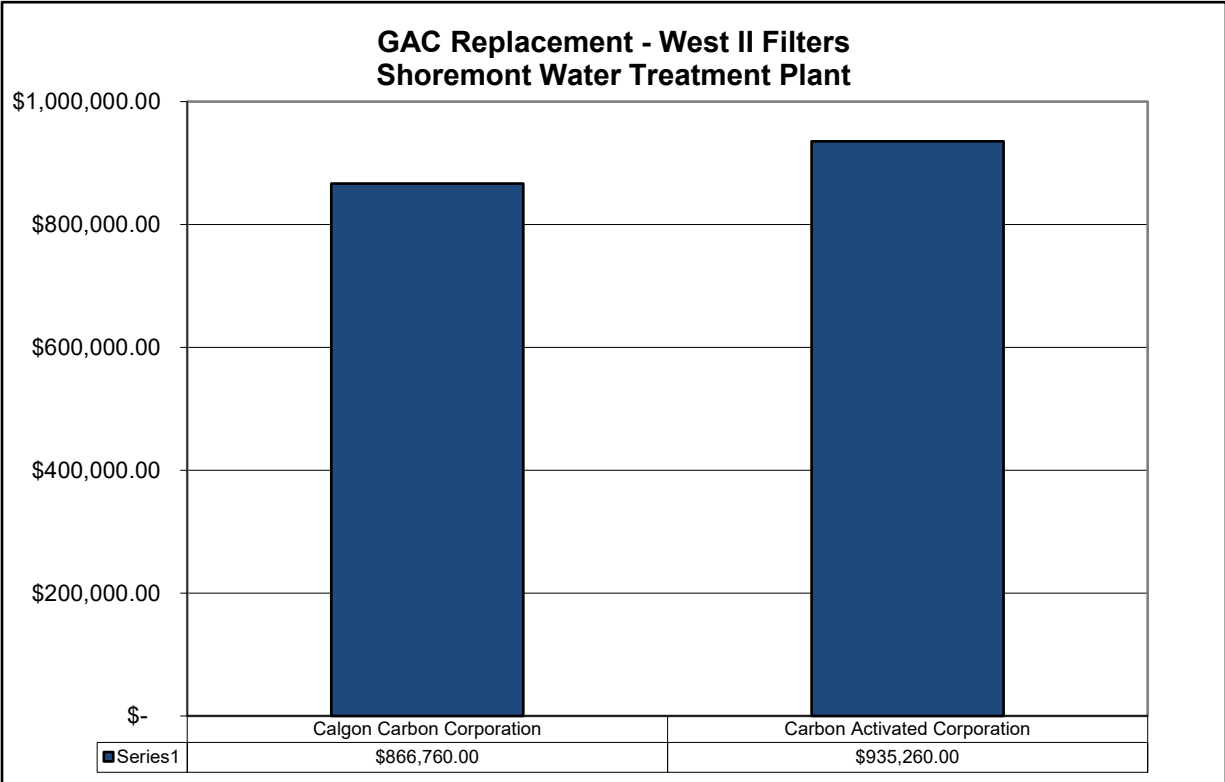
1. Personnel Items
  - Appointment of Gillian Bennett to the title of Office Clerk IV in the Finance and Business Services Department, at an hourly rate of \$21.90. This appointment is to fill a current vacancy in Customer Service. The applicant interviewed favorably and was found to be well-suited for the position. See enclosed memorandum from Felicia Romagnolo.
  - Provisional Promotion of Nicholas Satter to the title of Supervisor of Mechanical Maintenance, effective March 11, 2024, at an annual salary of \$90,667. Nick has been with the Authority for approximately thirteen years and possesses the skills and work ethic to be a supervisor. He will be required to take the next Civil Service exam and be reachable on the eligible list to be permanently appointed to this position. See enclosed memorandum from Christopher LaManna.
2. There is an item on the agenda to award a contract for 5W-40 Full Synthetic Premium Heavy Duty Engine Oil to Schaeffer Lubricants.
3. There is an item on the agenda to authorize the use of the City of Rochester contract for the purchase of automotive and truck lubricants from Superior Lubricants.
4. There is an item on the agenda to authorize the use of Monroe County contract with Hawk Frame and Axle for the as needed collision repair of MCWA vehicles and equipment.
5. There is an item on the agenda to authorize the use of Onondaga County contract to purchase of six new 2024 Ford F-250 XL Super Duty Super Cab 4WD pickup trucks from Van Bortel Ford.
6. There is an item on the agenda to authorize the use of Onondaga County contract to purchase one new 2024 Ford F-250 XL Super Duty Super Cab 4WD pickup truck with a 8 foot bed and ARE cap and safety lighting from Van Bortel Ford.

7. There is an item on the agenda utilize the Onondaga County contract to purchase one new 2024 Ford F-250 XL Super Duty Super Cab 4WD pickup truck with ARE cap and safety lighting from Van Bortel Ford.
8. There is an item on the agenda to authorize the use of the Onondaga County contract for the purchase of one new 2026 International HX620 dump truck with a 17 foot heavy duty Bibeau dump body from Regional International.
9. There is an item on the agenda utilizing NYS Heavy Equipment Statewide contract to purchase one new Kubota Commercial Stand-On Series lawnmower and one new Kubota Z700 series lawnmower from Bentley Brother, Inc.
10. There is an item on the agenda to authorize the use of the City of Rochester contract for the transmission repair of the Authority's Kenworth T800 dump truck from Penn Power Group.
11. There is an item on the agenda to authorize purchase of a Rockwell Automation TechConnect<sup>SM</sup> Support Agreement from Rexel USA, Inc. to provide technical support services for the Authority's Allen Bradley® programmable logic controller (PLC) hardware and software. PLCs are critical components of the supervisory control and data acquisition (SCADA) system for monitoring, operation, and control of the Authority's production and transmission facilities.

The Authority previously standardized on the use of Rockwell Automation Allen Bradley® PLCs and ancillary equipment, which was last reviewed and reaffirmed in December 2021. Rexel USA, Inc., located in Rochester, is the sole authorized dealer for Rockwell Automation Allen Bradley® products in the Authority's service area. The Support Agreement is for a total cost up to \$66,000 for a three year term beginning April 1, 2024 through March 31, 2027.

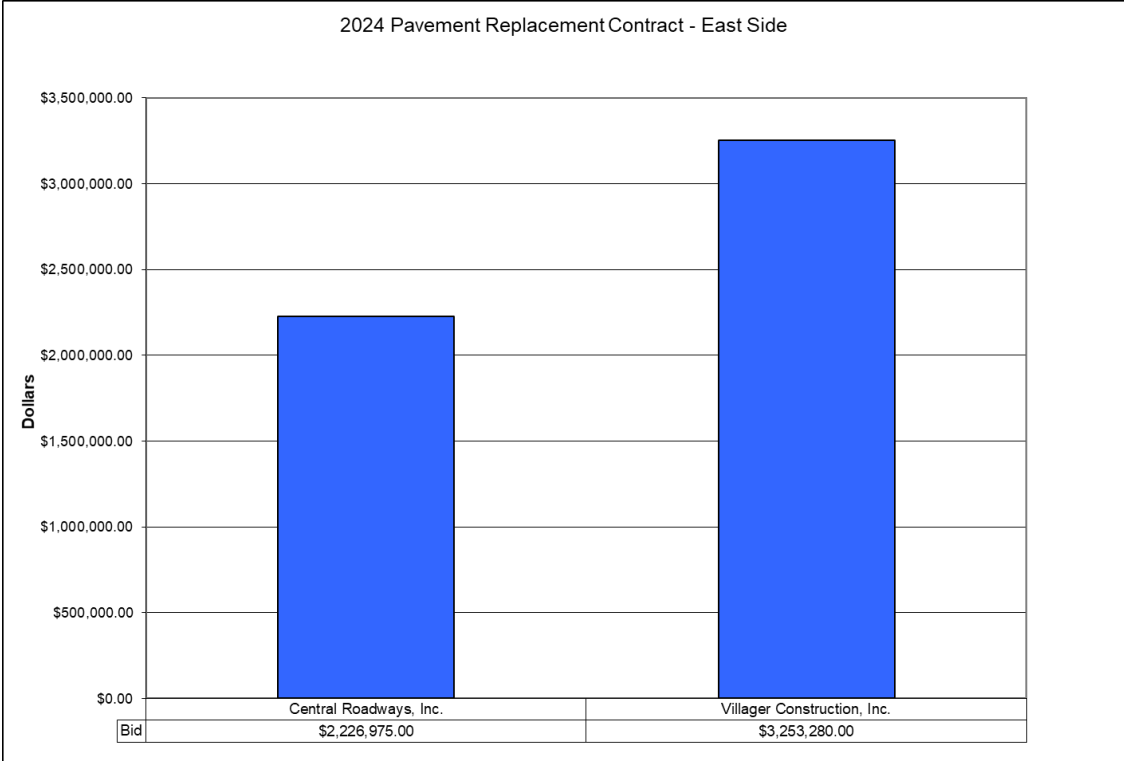
12. There is an item on the agenda to authorize the purchase of products for microbiological testing from IDEXX Distribution, Inc. (IDEXX). The Authority previously standardized on the use of these products from IDEXX, which was last reviewed and reaffirmed in December 2021. IDEXX Distribution Inc., a wholly owned subsidiary of IDEXX Laboratories, Inc. and the sole authorized supplier in the United States, proposed pricing that is valid through March 2026. A commodity purchase order will be utilized for the purchase of products, to be ordered as needed, at the unit prices proposed for an estimated amount up to \$140,000 for a term not to exceed two years, beginning April 1, 2024 through March 31, 2026.
13. There is an item on the agenda to authorize the purchase of 40 cellular communication devices and accessories from Corporate Computer Solutions, Inc. for the Authority's supervisory control and data acquisition (SCADA) system network for the approximate amount of \$78,000. These devices, which are manufactured by Cradlepoint, Inc., will be utilized to replace existing equipment that has reached their anticipated service life.

- 14. There is an item on the agenda to award a contract to replace the granular activated carbon (GAC) filter media in the Shoremont Water Treatment Plant West II Filter Nos. 13 through 16. This contract includes removing and replacing the GAC filter media, removing and replacing a portion of the sand media, and providing additional sand media as necessary. Two responsive bids were received. Our recommendation is to award this contract to Calgon Carbon Corporation for the bid amount of \$866,760.

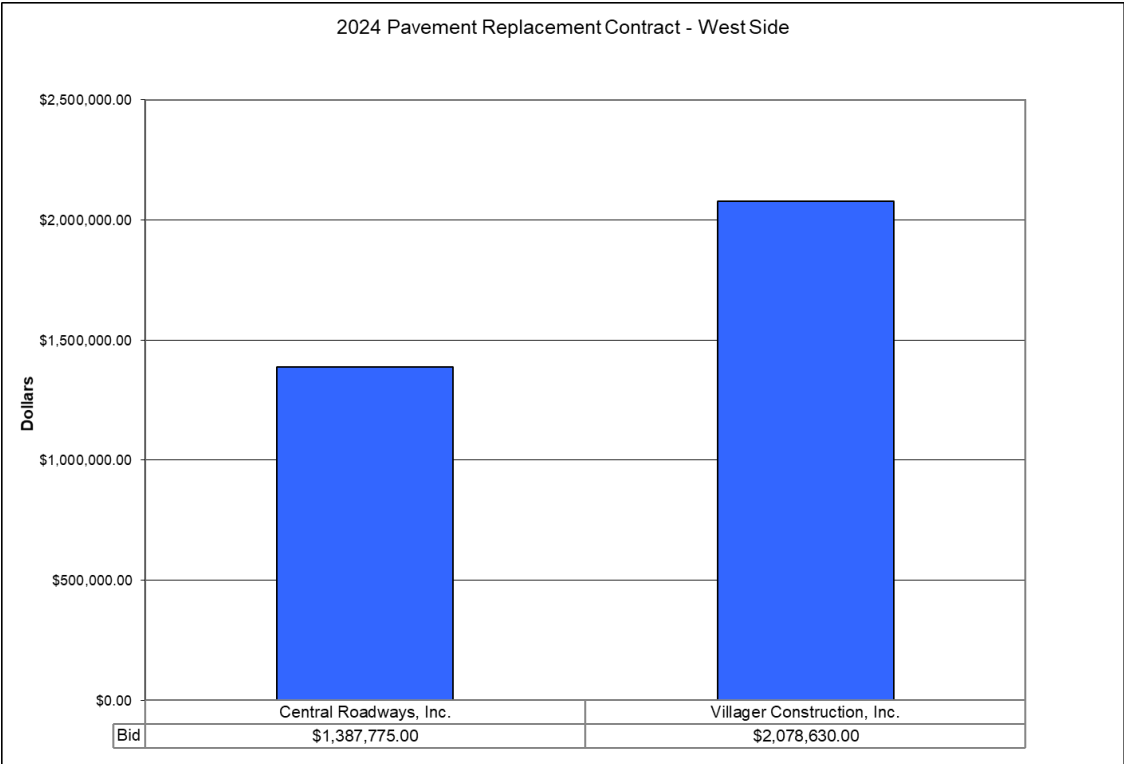


- 15. There is an item on the agenda to award a contract for the Pavilion Booster Pumping Station Generator. This contract includes furnishing and delivering a 100-kilowatt, 480-volt, diesel powered electrical generator for the Pavilion BPS. One bid was received. Our recommendation is to award this contract to the low, responsive, responsible bidder Southworth-Milton Inc., dba Milton CAT for the bid amount of \$82,540.
- 16. There is an item on the agenda to award a contract for the Shoremont West 1 Water Treatment Plant Phase 3 Improvements. This contract includes piping and valve improvements to Filter Nos. 9 through 12 including replacement of valves and actuators, installation of filter-to-waste piping, and other associated improvements. One bid was received. Our recommendation is to award this contract to the low, responsive, responsible bidder John W. Danforth Company for the bid amount of \$3,395,000.

- 17. There is an item on the agenda to authorize an amendment to the Agreement for Professional Consulting Services (Agreement) with GHD Consulting Services, Inc. (GHD) for the Shoremont Water Treatment Plant West 1 Improvements Project. GHD was originally selected in 2017 to provide professional services for the Project. Due to the size of the project, a phased implementation of the recommended improvements was determined to be appropriate. Phase 1 was completed in late 2019 and Phase 2 was completed in spring 2023. The final phase of the project, Phase 3, is anticipated to be completed in spring 2025. The proposed amendment to the Agreement is for additional design, bid, and construction phase services necessary to complete Phase 3 of the Project.
  
- 18. There is an item on the agenda for the New York State Department of Transportation’s (NYSDOT) project on Route 15A from the NYS Thruway to I-390, in the Town of Henrietta. The Agreement with NYSDOT will allow their contractor to adjust water system facilities as necessary to accommodate the work associated with their project. NYSDOT’s work will be completed at no cost to the Water Authority.
  
- 19. There is an item on the agenda to award a contract for the 2024 Pavement Replacement Contract – **East Side**. The project involves asphalt and concrete pavement restoration at locations within the east side of the Authority’s service area. There were two bids submitted. Our recommendation is to award this work to Central Roadways, Inc. in the bid amount of \$2,226,975. This contract includes provisions for four one-year extensions with mutual, written consent from the Authority and the Contractor.



20. There is an item on the agenda to award a contract for the 2024 Pavement Replacement Contract – **West Side**. The project involves asphalt and concrete pavement restoration at locations within the west side of the Authority’s service area. There were two bids submitted. Our recommendation is to award this work to Central Roadways, Inc. in the bid amount of \$1,387,775. This contract includes provisions for four one-year extensions with mutual, written consent from the Authority and the Contractor.



21. There is an item on the agenda to award a contract for the 2024 Lawn Restoration Contract – **East Side**. The project involves lawn restoration at locations within the east side of the Authority’s service area. There was only one bid submitted. Our recommendation is to award this work to Central Roadways, Inc. in the bid amount of \$349,000. This contract includes provisions for four one-year extensions with mutual, written consent from the Authority and the Contractor.

22. There is an item on the agenda to award a contract for the 2024 Lawn Restoration Contract – **West Side**. The project involves lawn restoration at locations within the west side of the Authority’s service area. There was only one bid submitted. Our recommendation is to award this work to Central Roadways, Inc. in the bid amount of \$254,000. This contract includes provisions for four one-year extensions with mutual, written consent from the Authority and the Contractor.

23. There is an item on the agenda to authorize the execution of a contract with American Leak Detection. This contract is for the surveying of approximately 850 miles of pipework as well as exact location of active leaks on “as needed” basis. This will assist Authority staff in locating any leaks in the system to mitigate water loss. The services performed will require daily reports on progress and is expected to be completed in less than 12 months. This agreement can be extended for three years to obtain an additional survey of 25 percent each subsequent year. We solicited responses via direct mail, email and posting on our website. We received three qualified responses, American Leak Detection, Consulting Engineer Inc., and Second Sight Systems. A committee consisting of Nick Noce, Larry Magguilli and Steve Trotta reviewed the proposals to determine award. It is recommended that we award the contract to American Leak Detection at an estimated cost of \$253,000 for survey and an hour rate of \$182 per hour for leak correlation.

#### **AUDIT COMMITTEE REPORT**

24. The Authority's Audit Committee met on March 1, 2024, and with their recommendation there are resolutions for the following:
- Approval of the 2023 Annual Financial Statements.
  - Approval of the 2023 Annual Investment Audit.
  - Approval of the 2023 Annual Investment Report.
  - Approval of Management's Assessment of the Effectiveness of Internal Control Structure and Procedures.
25. The Authority's Standard Procurement Compliance Resolution.

#### **GOVERNANCE COMMITTEE REPORT**

26. The Authority's Governance Committee met on February 22, 2024, and with their recommendation for approval, there will be resolutions for the following:
- Re-adoption of the Water Authority's Mission Statement.
  - Acceptance of the Report on 2023 Performance Measures.
  - Adoption of Performance Measurements for 2024.

***There may be additional items placed on the Agenda not finalized for this mailing.***

**BOARD DISCUSSION/NOTIFICATION ITEMS**

- In Board Folders for Review:
  - Routine Monthly Informational Reports and/or Updates

***There may be additional items presented for discussion and/or notification.***

NN/dlh  
Enclosures  
cc: Executive Staff

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 01/31/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>	
84 LUMBER	11/30/23	0603-664506	WOOD FOR WM REPAIR	8441	376334	\$91.62	
	12/11/23	0603-665080	WOOD/SHEATHING	8141		\$582.00	
	12/22/23	0603-665721	WOOD FOR LEE RD	8141		\$1,210.00	
	01/08/24	0603-666212	WOOD FOR CONCRETE ADPTRS	8141		\$672.00	
	01/11/24	0603-666360	WOOD FOR CONCRETE ADPTRS	8141		\$119.88	
	01/16/24	0603-666553	WOOD FOR CONCRETE ADPTRS	8141		\$792.00	
	01/23/24	0603-666764	WOOD FOR POSTS	8141		\$112.00	
						*****	
					sum	\$3,579.50	
AETNA	01/12/24	02/23 HEALTH INS	GROUP #E00067241385	1473	376335	\$43,779.16	
					*****		
					sum	\$43,779.16	
BENEFACOR FUNDING CORP	01/08/24	2318567	LABORATORY SERVICES	6228	376336	\$80.00	
					*****		
					sum	\$80.00	
BISON LABORATORIES INC	01/09/24	INV034928	SODIUM HYPOCHLORITE	6134	* ACH	\$10,414.60	
					*		
					*****		
					sum	\$10,414.60	
CHARTER COMMUNICATIONS	01/01/24	140550601010124	01/5-02/04 INTERNET SVC	5051	376337	\$28.00	
	01/01/24	140550601010124	01/5-02/04 INTERNET SVC	5251		\$21.00	
	01/01/24	140550601010124	01/5-02/04 INTERNET SVC	6051		\$700.00	
	01/01/24	140550601010124	01/5-02/04 INTERNET SVC	7051		\$252.00	
	01/01/24	140550601010124	01/5-02/04 INTERNET SVC	8051		\$140.00	
	01/01/24	140550601010124	01/5-02/04 INTERNET SVC	9051		\$259.00	
						*****	
						sum	\$1,400.00
		01/01/24	223365401010124	01/1-01/31 INTERNET SVC	5051	376338	\$7.60
		01/01/24	223365401010124	01/1-01/31 INTERNET SVC	5251		\$5.70
		01/01/24	223365401010124	01/1-01/31 INTERNET SVC	6051		\$189.98
		01/01/24	223365401010124	01/1-01/31 INTERNET SVC	7051		\$68.39
		01/01/24	223365401010124	01/1-01/31 INTERNET SVC	8051		\$38.00
	01/01/24	223365401010124	01/1-01/31 INTERNET SVC	9051		\$70.29	
					*****		
					sum	\$379.96	
CITY TREASURER	01/01/24	122.560-0002-073	179 NORRIS DR - REFUSE	8142	376339	\$126.35	
					*****		
					sum	\$126.35	
CME ASSOCIATES INC	01/19/24	93867	SOIL SAMPLE TESTING	134390	376340	\$95.00	
					*****		
					sum	\$95.00	
COMMERCIAL PIPE & SUPPLY CORP	01/09/24	81477	PVC TU BALL VALVE	6441	* ACH	\$246.41	



MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 01/31/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
					*	
COMMERCIAL PIPE & SUPPLY CORP	01/09/24	81484	PVC TU BALL VALVE	6441	* ACH	\$278.97
	01/10/24	81593	PVC TU BALL VALVE	6441		\$750.00
					***** sum	\$1,275.38
CORE & MAIN LP	01/12/24	U102801	C/BOX PINS	8446	* ACH	\$1,880.00
	01/12/24	U146821	HYDRANT PARTS	8545		\$2,126.00
	01/12/24	U205733	HYDRANT PARTS	8545		\$5,392.56
					***** sum	\$9,398.56
DECKMAN OIL COMPANY	01/10/24	785879	ANTIFREEZE	6441	* ACH	\$531.85
					***** sum	\$531.85
DELL MARKETING LP	12/27/23	10721422705	POWEREDGE SERVERS	2626	* ACH	\$26,666.28
					***** sum	\$26,666.28
DOLOMITE PRODUCTS CO INC	01/13/24	1152258	VARIOUS GRADES OF STONE	8441	376341	\$3,634.65
	01/13/24	1152258	VARIOUS GRADES OF STONE	8444		\$3,221.76
	01/13/24	1152258	VARIOUS GRADES OF STONE	8448		\$1,172.11
	01/13/24	1152258	VARIOUS GRADES OF STONE	146101		\$496.38
	01/13/24	1152297	VARIOUS GRADES OF STONE	8441		\$158.20
					***** sum	\$8,683.10
ECONSULTANTS INC	01/11/24	10993	CONSULTING SERVICES	2626	* ACH	\$19,012.50
	01/11/24	10993	CONSULTING SERVICES	9422		\$2,400.00
					***** sum	\$21,412.50
EDWARD LEMON JR	01/31/24	5084678/RFD	RFD/35 CASHMERE LN	2624	376342	\$15.27
					***** sum	\$15.27
EJ PRESCOTT INC	01/09/24	6275681	CROSS ARMS/RUBR/SEATS	8545	376343	\$2,179.00
					***** sum	\$2,179.00

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 01/31/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
EMERLING FORD INC	01/23/24	259414	REGULATOR	8270	376344	\$76.36
	01/26/24	259761	SEAL/LIGHT INDICATOR	8270		\$79.10
					***** sum	\$155.46
ENTRE COMPUTER SERVICES	01/11/24	31894	IT STAFFING SERVICES	2626	376345	\$1,470.00
					***** sum	\$1,470.00
ERIC HURLEY	01/31/24	184730/REFUND	WELL INSPECTION REFUND	2680	376346	\$250.00
					***** sum	\$250.00
ESTATE OF ROSLYN & JACK BLISS	01/31/24	9148250/RFD	RFD/165 COLONY LN	2624	376347	\$42.08
					***** sum	\$42.08
EUROFINS EATON ANALYTICAL LLC	01/11/24	3800042206	LAB ANALYTICAL SWTP/WWTP	6228	376348	\$1,315.00
					***** sum	\$1,315.00
EXODUS EXTERMINATING INC	11/20/23	449841	IPM MONTHLY SERVICE	8142	376349	\$165.00
	12/18/23	449842	IPM MONTHLY SERVICE	8142		\$165.00
					***** sum	\$330.00
FAIRPORT MUNICIPAL COMMISSION	01/24/24	45515	17 ALLEYN'S RISE	6353	376350	\$10.69
					***** sum	\$10.69
FLEETPRIDE	01/11/24	113805343	CONNECTORS/TEES	8270	376351	\$11.38
					***** sum	\$11.38
FRONTIER TELEPHONE OF ROCH	01/22/24	585-100-2321	DSL SERVICES	6352	376352	\$7,218.95
	01/22/24	585-197-0446	TWIN HILLS BPS	6352		\$246.36
	01/10/24	585-442-2000	TELEPHONE SERVICE	5051		\$115.67
	01/10/24	585-442-2000	TELEPHONE SERVICE	5251		\$46.27
	01/10/24	585-442-2000	TELEPHONE SERVICE	6051		\$670.89
	01/10/24	585-442-2000	TELEPHONE SERVICE	7051		\$462.69
	01/10/24	585-442-2000	TELEPHONE SERVICE	8051		\$370.15
	01/10/24	585-442-2000	TELEPHONE SERVICE	9051		\$647.76
	01/19/24	585-586-6516	DENISE BPS	6351		\$46.81
					***** sum	\$9,825.55
	GENESEE COUNTY CLERK	01/31/29	FEES/ASSESSMENTS	NSA 395	7098	376353
					***** sum	\$65.00

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 01/31/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
GENESEE COUNTY HEALTH DEPT	01/30/24	REVIEW FEE	ENG 23-030 S LAKE WM RPL	243025	376354	\$300.00
					*****	
					sum	\$300.00
GRAINGER	01/05/24	9953222008	FLUSH BOLT	8141	* ACH	\$40.99
					*	
	01/05/24	9953222016	FLUSH BOLT	8141		\$40.99
	01/05/24	9953781243	FURNITURE POLISH WIPES	8131		\$96.84
	01/08/24	9954426319	CHEMICAL PUMP/LCKOUT TGS	6441		\$528.02
	01/08/24	9954947892	COUPLINGS	8271		\$74.35
	01/08/24	9954947900	LINEMANS HAMMERS	8032		\$464.00
	01/08/24	9954947918	RECLOSABLE FASTNER	8141		\$133.11
	01/09/24	9957016828	METAL DOOR BOLTS	8141		\$46.14
	01/10/24	9958337553	HEATER HOSE	6441		\$93.12
	01/11/24	9959558280	STEEL SNAP SPRINGS	8141		\$67.56
	01/11/24	9959582744	ADAPTER UNIONS	6341		\$52.32
	01/12/24	9960506682	BLUE TRANSPORT DRUMS	6441		\$390.04
	01/12/24	9960814185	COIL CHAIN	8271		\$119.83
	01/12/24	9961126571	PUSH BROOMS	8032		\$382.60
	01/12/24	9961126589	VARIOUS TOOLS	8032		\$2,583.74
	01/12/24	9961240794	SPOTLIGHT/GREASE GUN	6432		\$595.15
	01/12/24	9961641322	COUPLER LOCKS	8141		\$122.22
	01/12/24	9961641330	CABLE PULLING JAW GRIPS	8432		\$2,739.72
	01/12/24	9961641348	VARIOUS TOOLS/SPRAYS	8031		\$703.74
	01/12/24	9961641348	VARIOUS TOOLS/SPRAYS	8032		\$1,301.16
01/12/24	9961762474	VARIOUS TOOLS	8032		\$3,394.50	
					*****	
					sum	\$13,970.14
HEDDING HOMES	01/31/24	DME 21-014	REFUND REPAIRS DEPOSIT	2682	376355	\$1,500.00
					*****	
					sum	\$1,500.00
HILLYARD	01/09/24	605355689	JANITORIAL SUPPLIES	8131	376356	\$863.18
	01/11/24	605358510	JANITORIAL SUPPLIES	8131		\$385.77
	01/11/24	605358511	JANITORIAL SUPPLIES	8131		\$151.06
	01/12/24	605360013	JANITORIAL SUPPLIES	6441		\$385.51
	01/15/24	605361367	JANITORIAL SUPPLIES	8131		\$104.87
					*****	
					sum	\$1,890.39
HOME DEPOT CREDIT SERVICES	12/28/23	6035322541846964	HOME DEPOT PURCHASES	8132	376357	\$699.00
					*****	
					sum	\$699.00
HSI WORKPLACE COMPLIANCE	01/30/24	INV97391	SDS STANDARD	9563	376358	\$3,410.00
					*****	
					sum	\$3,410.00
IDEXX DISTRIBUTION INC	01/08/24	3143698823	LABORATORY SUPPLIES	6231	376359	\$4,244.76

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 01/31/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
IDEXX DISTRIBUTION INC	01/09/24	3143744848	LABORATORY SUPPLIES	6231	376359 *****	\$7,670.88
					sum	\$11,915.64
INTERSTATE BATTERY SYS OF ROCH	12/01/23	80031237	BATTERIES	1466	* ACH *	\$155.32
					***** sum	\$155.32
IROQUOIS ROCK PRODUCTS	01/13/24	1142455	VARIOUS GRADES OF STONE	8444	376360 *****	\$231.44
					sum	\$231.44
JASON HOUSEL	01/31/24	9194346/RFD	RFD/7603 ARBOR GLEN DR	2624	376361 *****	\$67.37
					sum	\$67.37
JOHN MASON	01/31/24	4025848/RFD	RFD/120 THISTLEDOWN DR	2624	376362 *****	\$21.44
					sum	\$21.44
KENWORTH NORTHEAST GROUP INC	01/19/24	11203182P	PAYMENT ERROR	8232	* ACH *	<\$110.57>
	01/09/24	RI299230	CRANKCASE	1466		\$178.08
	01/10/24	RI299292	BRAKE CHAMBERS/COOLANT	8270		\$191.86
	01/12/24	RI299479	FILTERS	1466		\$113.58
					***** sum	\$372.95
KOVALSKY CARR ELECTRIC SUPPLY	12/20/23	S2047611.003	ENCLOSURE COVER	221701	* ACH *	\$166.81
	01/02/24	S2047611.007	ENCLOSURE BOX	221701		\$22.22
					***** sum	\$189.03
LEWIS GENERAL TIRES INC	01/09/24	178653	GOODYEAR TIRES (4)	1466	376363	\$469.44
	01/09/24	178656	GOODYEAR TIRES (5)	1466		\$538.55
	01/10/24	178862	GOODYEAR TIRES (1)	1466		\$107.71
					***** sum	\$1,115.70
MANITOU ROAD SELF STORAGE LLC	01/31/24	DME 22-102	REFUND REPAIRS DEPOSIT	2682	376364 *****	\$1,500.00
					sum	\$1,500.00
MICHELLE LEY	01/31/24	3032812/RFD	RFD/397 TRIMMER RD	2624	376365 *****	\$27.52
					sum	\$27.52

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 01/31/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
MILLSPAUGH CONSTRUCTION CO LLC	01/31/24	7435-MILLSPAUGH	HYD IRR DEP REFUND	2686	376366 ***** sum	\$560.01 ----- \$560.01
MONROE COUNTY CLERK	01/31/29 01/31/29	FEES/ASSESSMENTS FEES/ASSESSMENTS	DME 2199; NSA 557/6314 ENG 22-027	7098 143225	376367 ***** sum	\$185.00 \$130.00 ----- \$315.00
MONROE COUNTY DEPT OF HEALTH	01/29/24	REVIEW FEE	ENG 24-005 NEWELL DR WM	243125	376368 ***** sum	\$220.00 ----- \$220.00
MONROE COUNTY DIR OF FINANCE	12/30/23	1800164831	12/30 FUEL FROM MC	8273	376369 ***** sum	\$240.91 ----- \$240.91
MOTION INDUSTRIES INC	01/12/24	STD0680463	A/C SPEED DRIVES	132201	376370 ***** sum	\$13,742.00 ----- \$13,742.00
MUNICIPAL EMERGENCY SRVCS	01/11/24	IN1990388	SCBA FIT TESTS	5225	376371 ***** sum	\$1,225.25 ----- \$1,225.25
NCACOMP INC	01/30/24	305	01/17-01/30 WRK CMP CLM	7017	* ACH *	\$578.29
	01/30/24 01/30/24 01/30/24	305 305 305	01/17-01/30 WRK CMP CLM 01/17-01/30 WRK CMP CLM 01/17-01/30 WRK CMP CLM	8117 8417 8517	***** sum	<\$.01> \$773.99 \$368.34 ----- \$1,720.61
NEPTUNE TECHNOLOGY GROUP INC	01/12/24	N743090	METERS	1461	* ACH *	\$181,440.00
					***** sum	----- \$181,440.00
NOCO ENERGY CORP - FUELS	01/08/24 01/10/24 01/12/24	SP12737115 SP12738811 SP12741105	DIESEL FUEL PREMIUM DIESEL FUEL PREMIUM DIESEL FUEL PREMIUM	8273 8273 8273	376372 ***** sum	\$1,434.71 \$952.02 \$1,421.50 ----- \$3,808.23
NOWAVE LLC	01/31/24	DME 21-105	REFUND REPAIRS DEPOSIT	2682	376373 ***** sum	\$1,500.00 ----- \$1,500.00

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 01/31/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
OCCUPATIONAL SAFETY CONSULTANT	01/08/24	5422	TRAINING 01/04/24	5225	* ACH *	\$950.00
					***** sum	\$950.00
OIL FILTER SERVICE INC	01/08/24	64858	OIL FILTERS	1466	376374	\$13.28
	01/09/24	64918	FUEL/AIR FILTERS	1466		\$58.07
	01/10/24	64939	OIL FILTERS/TRANS FLUID	1466		\$45.14
					***** sum	\$116.49
PENN POWER GROUP	01/26/24	4572514	TRANS DIAGN TESTING	2626	376375	\$4,631.72
					***** sum	\$4,631.72
POWER DRIVES INC	01/11/24	RRS962654	HOSE ASSEMBLY	8270	376376	\$261.30
					***** sum	\$261.30
REGIONAL INTERNATIONAL CORP	01/08/24	011221560P	ORIG INV#011220418P	8270	* ACH *	<\$638.40>
	01/12/24	011223158P	POWER STEERING FILTERS	1466		\$89.36
	01/17/24	011223434P	ELEC PUMP	8270		\$43.37
	01/25/24	01H18879	INT'L-1HTTXAXR84J088365	137101		\$10,000.00
					***** sum	\$9,494.33
RICHARD IDE	01/31/24	8009538/RFD	RFD/2209 PENFIELD RD	2624	376377	\$43.19
					***** sum	\$43.19
ROCRENTS EQUIPMENT SALES	01/08/24	16913	EQUIPMENT RENTAL	8441	376378	\$380.63
					***** sum	\$380.63
SOUTHWORTH MILTON INC	01/12/24	INV3130654	SIS WEB	6441	376379	\$1,150.00
					***** sum	\$1,150.00
T MINA SUPPLY	01/12/24	S1476357.001	14" SAW BLADES	8032	* ACH *	\$1,612.00
					***** sum	\$1,612.00
TECHNICAL SYSTEMS GROUP INC	11/22/23	65264	UPGRADE RDRS/CREDNTLS	139601	376380	\$81,392.48
					***** sum	\$81,392.48

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 01/31/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
THE DAILY RECORD COMPANY-NY	01/08/24	745666432	BIDS/GOODS & SERVICES	9031	* ACH *	\$45.37
	01/08/24	745666433	BIDS/GOODS & SERVICES	8031		\$44.06
	01/11/24	745667370	BIDS/GOODS & SERVICES	9031		\$44.06
					*****	
					sum	\$133.49
TOLLS BY MAIL PAYMENT	01/13/24	18036319336	VEHICLE #929; 958; 946	6061	376381 *****	\$38.67
					sum	\$38.67
TOWN OF GREECE	01/02/24	PERMIT #175772	3 WILLNICK CIR INSTALL	648007	376382 *****	\$130.00
					sum	\$130.00
W2O	01/30/24	B GAMBLE	NY0039511 WTPO CERT CRSE	6061	376383	\$1,100.00
	01/30/24	H YOUNG	NY0041220 WTPO CERT CRSE	6161		\$1,100.00
					*****	
					sum	\$2,200.00
WB MASON CO INC	01/08/24	243701976	DESK CALENDAR	9231	* ACH *	\$16.67
	01/10/24	243769155	PLANNER	5031		\$9.35
	01/10/24	243775754	TAPE	1470		\$28.69
	01/10/24	243779550	CALCULATOR/ CALC PAPER	1470		\$71.16
	01/11/24	243807797	GEL PENS	1470		\$22.96
	01/11/24	243814884	PADS/CORR TAPE	1470		\$53.78
	01/12/24	243839833	GEL PENS	1470		\$62.12
	01/12/24	243841159	LABELS	1470		\$112.50
	01/12/24	243841303	LABELS	9431		\$71.64
	01/12/24	243845343	LEGAL PADS/NOTEBOOKS	1470		\$38.98
					*****	
					sum	\$487.85
WNYWWC	01/29/24	WNY WTR WRK CONF	DUES/WORKSHOP REG FEES	6061	376384 *****	\$270.00
					sum	\$270.00
					*****	
					sum	\$488,921.77

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/07/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
84 LUMBER	12/28/23	0603-665831	WOOD FOR LEE RD	8141	376385 ***** sum	\$62.40 ----- \$62.40
ADMAR SUPPLY CO INC	01/18/24	RO02050952	LIFT INSPECTION	8270	* ACH *  ***** sum	\$135.00  ----- \$135.00
AHMAD ATTALLAH	02/07/24	4069077/RFD	RFD/2938 S UNION ST	2624	376386 ***** sum	\$153.94 ----- \$153.94
AIRGAS USA LLC	12/22/23	9145322797	WELDING SUPPLIES	6432	376387 ***** sum	\$320.25 ----- \$320.25
AMAWALK CONSULTING GROUP LLC	02/02/24	2024-5	CONSULTING SERVICES	9022	376388 ***** sum	\$2,863.00 ----- \$2,863.00
AT&T MOBILITY-CC	01/04/24	UEP122023	REMOTE CELL COMM	6352	376389 ***** sum	\$155.46 ----- \$155.46
AVALON DOCUMENT SERVICES	01/15/24	RJAN240084	FULL SIZE PLANS	143315	* ACH *	\$120.96
	01/15/24	TJAN240083	SPEC BOOKS	7031	***** sum	\$227.22 ----- \$348.18
BENEFACTOR FUNDING CORP	01/17/24	2318960	LABORATORY SERVICES	8142	376390 ***** sum	\$135.00 ----- \$135.00
BISON LABORATORIES INC	01/18/24	INV034977	SODIUM HYPOCHLORITE	6134	* ACH *	\$11,001.75
	01/18/24	INV034977	SODIUM HYPOCHLORITE	6734	***** sum	\$272.04 ----- \$11,273.79
BLAIR SUPPLY CORP	01/17/24	1264175-2	VALVE BOXES	1460	* ACH *	\$4,130.00
	01/17/24	1264375	HYDRANT SETTER	8432		\$559.96
	01/17/24	1264413	COUPLINGS/METER TILES	1460		\$760.00
	01/17/24	1264413	COUPLINGS/METER TILES	8441		\$538.50
	01/17/24	1264414	2" V/BOX RISERS	1460		\$970.00



MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/07/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
BLAIR SUPPLY CORP	01/17/24	1264415	WATER TOOLS	8432	* ACH *	\$540.00
					***** sum	\$7,498.46
BURKE GROUP LLC	01/25/24	24-0125-01	COMPENSATION CONSULTING	5022	376391	\$390.00
	01/25/24	24-0125-01	COMPENSATION CONSULTING	6022		\$390.00
	01/25/24	24-0125-01	COMPENSATION CONSULTING	7022		\$390.00
	01/25/24	24-0125-01	COMPENSATION CONSULTING	8022		\$390.00
	01/25/24	24-0125-01	COMPENSATION CONSULTING	9022		\$390.00
					***** sum	\$1,950.00
CHARTER COMMUNICATIONS	02/01/24	140550601020124	02/5-03/04 INTERNET SVC	5251	376392	\$21.00
	02/01/24	140550601020124	02/5-03/04 INTERNET SVC	6051		\$28.00
	02/01/24	140550601020124	02/5-03/04 INTERNET SVC	6051		\$700.00
	02/01/24	140550601020124	02/5-03/04 INTERNET SVC	7051		\$252.00
	02/01/24	140550601020124	02/5-03/04 INTERNET SVC	8051		\$140.00
	02/01/24	140550601020124	02/5-03/04 INTERNET SVC	9051		\$259.00
					***** sum	\$1,400.00
	02/01/24	223365401020124	02/1-02/29 INTERNET SVC	5051	376393	\$7.60
	02/01/24	223365401020124	02/1-02/29 INTERNET SVC	5251		\$5.70
	02/01/24	223365401020124	02/1-02/29 INTERNET SVC	6051		\$189.98
	02/01/24	223365401020124	02/1-02/29 INTERNET SVC	7051		\$68.39
	02/01/24	223365401020124	02/1-02/29 INTERNET SVC	8051		\$38.00
	02/01/24	223365401020124	02/1-02/29 INTERNET SVC	9051		\$70.29
					***** sum	\$379.96
CHEMTRADE CHEMICALS US LLC	01/17/24	90070819	ALUM SULFATE	6134	* ACH *	\$4,553.69
					***** sum	\$4,553.69
COMMERCIAL PIPE & SUPPLY CORP	01/15/24	81824	BALL VAVLES	6441	* ACH *	\$152.15
					***** sum	\$152.15
CONOLLY PRINTING	01/09/24	8663	VEHICLE INSPECTION RPT	8031	376394	\$494.00
					***** sum	\$494.00
CORE & MAIN LP	01/19/24	U000258	BRASS PARTS	1460	* ACH *	\$203.00

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/07/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>	
CORE & MAIN LP	01/15/24	U223547	HYDRANT REPAIR PARTS	1460	* ACH *	\$3,662.00	
	01/15/24	U223696	HYDRANT REPAIR PARTS	8545		\$486.00	
	01/19/24	U229869	12" MJ CAPS	1460		\$959.34	
	01/19/24	U229925	MJ FITTINGS/KITS	1460		\$967.79	
	01/19/24	U229925	MJ FITTINGS/KITS	8441		\$3,719.30	
	01/19/24	U230130	BRASS PARTS	1460		\$4,685.60	
	01/19/24	U230322	HYDRANT EXTENSIONS	1460		\$1,942.00	
	01/19/24	U45626	HYDRANT REPAIR PARTS	8545		\$2,246.26	
						*****	
						sum	\$18,871.29
CUMMINS SALES AND SERVICE	01/24/24	S1-70352	GENERATOR SOFTWARE	6341	376395	\$1,770.00	
					***** sum	\$1,770.00	
DJM EQUIPMENT INC	01/17/24	01-203234	ACD INPUT HARNESS	8270	376396	\$267.87	
	01/18/24	01-203307	BOB CAT COUPLERS	8270		\$174.26	
					***** sum	\$442.13	
DOLOMITE PRODUCTS CO INC	01/20/24	1152521	VARIOUS GRADES OF STONE	8441	376397	\$816.54	
	01/20/24	1152521	VARIOUS GRADES OF STONE	8444		\$757.25	
	01/20/24	1152521	VARIOUS GRADES OF STONE	8446		\$1,013.26	
	01/20/24	1152548	VARIOUS GRADES OF STONE	8441		\$337.76	
					***** sum	\$2,924.81	
DUANE HILTON JR/LINDA SIRIANNI	02/07/27	EASEMENTS	23 COLONNADE DRIVE	133125	376398	\$500.00	
					***** sum	\$500.00	
EH WACHS COMPANY	01/16/24	INV222720	SS OPERATING NUTS	8448	376399	\$319.18	
					***** sum	\$319.18	
EMERALD PRINT MANAGEMENT	01/05/24	51816	BILL INSERTS	9131	376400	\$8,076.89	
					***** sum	\$8,076.89	
ERIC A WADE	02/07/24	7137360/RFD	RFD/344 HARTSVILLE LN	2624	376401	\$55.32	
					***** sum	\$55.32	
EXCELLUS HEALTH PLAN GROUP	12/16/23	JANUARY 2024	HEALTH INSURANCE PREMIUM	2612	376402	\$1,296.17	
					***** sum	\$1,296.17	
FEDEX	02/05/24	8-397-93991	DELIVERY FEES	8443	376403	\$103.51	
					*****		

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/07/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
					sum	\$103.51
FISHER SCIENTIFIC	01/19/24	9216977	LABORATORY SUPPLIES	6231	376404	\$496.08
					*****	
					sum	\$496.08
FIVE STAR EQUIPMENT INC	01/18/24	P76956	VARIOUS FILTERS	1466	* ACH	\$326.40
					*	
	01/18/24	P76961	LED FLOOD LIGHT	8270		\$181.08
	01/18/24	P76964	VARIOUS FILTERS	1466		\$449.87
	01/18/24	T76965	FUEL CONDITIONER	8271		\$67.26
	01/18/24	T76965	HIGH RAM BIT	8270		\$432.33
					*****	
					sum	\$1,456.94
FLUID KINETICS INC	01/16/24	35997	6"/8" PRV REPAIR KITS	8548	* ACH	\$1,372.00
					*	
					*****	
					sum	\$1,372.00
FRONTIER TELEPHONE OF ROCH	01/22/24	585-197-0449	GALLOP RD VAULT DSL	6352	376405	\$246.36
	01/22/24	585-198-0521	SIP SERVICE - ESOC	5051		\$34.63
	01/22/24	585-198-0521	SIP SERVICE - ESOC	5251		\$13.85
	01/22/24	585-198-0521	SIP SERVICE - ESOC	6051		\$201.12
	01/22/24	585-198-0521	SIP SERVICE - ESOC	7051		\$138.52
	01/22/24	585-198-0521	SIP SERVICE - ESOC	8051		\$110.82
	01/22/24	585-198-0521	SIP SERVICE - ESOC	9051		\$193.93
	01/22/24	585-198-8610	INTERNET SERVICE	5051		\$23.80
	01/22/24	585-198-8610	INTERNET SERVICE	5251		\$17.85
	01/22/24	585-198-8610	INTERNET SERVICE	6051		\$595.00
	01/22/24	585-198-8610	INTERNET SERVICE	7051		\$214.20
	01/22/24	585-198-8610	INTERNET SERVICE	8051		\$119.00
	01/22/24	585-198-8610	INTERNET SERVICE	9051		\$220.15
	01/22/24	585-464-8153	BEAHAN RD BPS	6351		\$61.50
	01/22/24	585-599-3111	CORFU WTP	6751		\$225.76
	01/22/24	585-599-4060	DARIEN BPS	6751		\$115.60
	01/22/24	585-599-4125	PEMBROKE TANK VALVE HSE	6751		\$66.33
	01/22/24	585-671-6217	SCRIBNER RD BPS	6351		\$38.91
	01/25/25	585-865-3413	MT READ BPS	6151		\$30.16
	01/22/24	585-872-1921	HARRIS RD BPS	6351		\$38.91
					*****	
					sum	\$2,706.40
GENESEE COUNTY HEALTH DEPT	01/17/24	9670	PWS - WATER SAMPLES	6728	376407	\$50.00
	01/19/24	9679	PWS - WATER SAMPLES	6728		\$25.00
					*****	
					sum	\$75.00
GRAINGER	01/15/24	9962508157	NEEDLE NOSE PLIERS	8032	* ACH	\$281.34

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/07/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
					*	
GRAINGER	01/15/24	9962570629	NEEDLE NOSE PLIERS	8032	* ACH	\$31.26
					*	
	01/17/24	9964853791	GALVANIZED PARTS	8446		\$217.60
	01/17/24	9964853809	GALVANIZED PARTS	8446		\$368.00
	01/17/24	9964909601	NUTS/SCREWS/SPRAY GUNS	8271		\$176.94
	01/17/24	9965582936	GREASE GUN	6432		\$39.31
	01/17/24	9965582936	RADIAL BALL	6441		\$28.92
	01/17/24	9965930747	ELEC CEILING HEATER	6341		\$337.33
	01/18/24	9966919913	DOOR CLOERS	8141		\$174.34
	01/18/24	9967129074	VARIOUS TOOLS	6432		\$182.59
	01/19/24	9968425893	PUMP	6441		\$1,001.51
	01/19/24	9968425893	REPAIR KIT	6441		\$381.24
					*****	
					sum	\$3,220.38
HARTER SECREST & EMERY LLP	07/14/23	904025	CONTRACT LANGUAGE REVIEW	5021	* ACH	\$644.00
					*	
	07/14/23	904026	GENERAL CORP MATTERS	5021		\$6,238.00
	07/14/23	904027	2022 COLLECTIVE BARGNING	5021		\$4,495.40
	07/14/23	904028	DBL CLAIM	5021		\$1,531.40
	08/03/23	905573	DBL CLAIM	5021		\$3,389.10
					*****	
					sum	\$16,297.90
HOME DEPOT CREDIT SERVICES	01/21/24	6035322541846964	01/24 HOME DEPOT PURCH	6441	376408	\$256.80
	01/21/24	6035322541846964	01/24 HOME DEPOT PURCH	8131		\$62.10
	01/21/24	6035322541846964	01/24 HOME DEPOT PURCH	8132		\$22.24
	01/21/24	6035322541846964	01/24 HOME DEPOT PURCH	8141		\$760.95
					*****	
					sum	\$1,102.09
IMMEDIATE MAILING SERVICES INC	01/12/24	INV2031798	PRINT/INSERT-WATER BILLS	9128	* ACH	\$2,209.32
					*	
	01/12/24	INV2031799	PRINT/CUT/TAB-POSTCARDS	9328		\$50.54
	01/17/24	INV2031949	PRINT/INSERT-WATER BILLS	9128		\$2,265.24
	01/17/24	INV2031950	PRINT/CUT/TAB-POSTCARDS	9328		\$50.10
					*****	
					sum	\$4,575.20
INTERSTATE BATTERY SYS OF ROCH	02/02/24	70105691	BATTERIES	1466	* ACH	\$594.72
					*	
					*****	
					sum	\$594.72
IRISH CARBONIC & WELDING CORP	01/18/24	627113	LIQUID CARBON DIOXIDE	6134	* ACH	\$4,317.29

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/07/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
					*	
					*****	
					sum	\$4,317.29
JACKSON WELDING SUPPLY CO INC	01/31/24	50270204	CYLINDER RENTAL	8271	376409	\$18.20
					*****	
					sum	\$18.20
JCSMITH INC	01/19/24	1725971	WHITE MARKING PAINT	8031	376410	\$206.40
					*****	
					sum	\$206.40
JPMORGAN CHASE BANK NA	01/31/24	5563757900073126	01/24 CHASE PURCHASES	5061	376411	\$1,867.33
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	5063		\$893.00
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	5099		\$518.45
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	5225		\$95.20
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	6161		\$1,560.00
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	6299		\$399.11
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	7032		\$391.98
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	7098		\$287.00
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	9332		\$845.00
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	9432		\$34.61
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	9463		<\$2.30>
	01/31/24	5563757900073126	01/24 CHASE PURCHASES	9463		\$28.79
	12/31/23	5563757900073126	12/23 CHASE PURCHASES	2626		\$1,671.25
					*****	
					sum	\$8,589.42
KATHERINE POTTS	02/07/24	7099727/RFD	RFD/10814 ALLEGHANY RD	2624	376413	\$37.90
					*****	
					sum	\$37.90
KENWORTH NORTHEAST GROUP INC	01/16/24	RI299601	AIR CLEANER	1466	* ACH	\$176.89
					*	
	01/18/24	RI299702	SHOCK ABSORBERS	8270		\$319.92
					*****	
					sum	\$496.81
KEYBANK NATIONAL ASSOCIATION	01/31/24	JANUARY 2024	01/24 ELECTRONIC FEES	9227	376414	\$965.64
					*****	
					sum	\$965.64
KOVALSKY CARR ELECTRIC SUPPLY	01/16/24	S2047611.009	ENCLOSURES	221701	* ACH	\$5,219.47
					*	
	01/15/24	S2050817.001	HIGH BAY LIGHT FIXTURE	8141		\$130.00
					*****	
					sum	\$5,349.47

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/07/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
LAURENCE KESSLER	02/07/24	135095/RFD	RFD/1034 LAKE RD	2624	376415 ***** sum	\$919.00 ----- \$919.00
LEWIS GENERAL TIRES INC	01/18/24	179036	TIRES (1) DISMOUNT/MOUNT	8272	376416 ***** sum	\$590.97 ----- \$590.97
M&T BANK	01/31/23	LOX BOX FEES	MONTH ENDING JAN 2024	9227	376417 ***** sum	\$6,639.66 ----- \$6,639.66
MAYER PAINT & HARDWARE	01/02/24	371026	MARKING PAINT	8271	376418	\$9.99
	01/02/24	371052	ORIG INV#371026	8271		<\$9.99>
	01/02/24	371052	SPRAY PAINT FLOUR GREEN	8271		\$9.59
	01/17/24	371644	WAND/CLICK LIGHTERS	8532		\$27.85
	01/17/24	371658	ZIP LOCK BAGS	8031		\$30.92
	01/18/24	371709	VENT BELT	8141		\$6.29
					***** sum	----- \$74.65
MONROE COUNTY OFFICE OF	01/19/24	1800165068	12/23 GAS CHARGES	2626	* ACH *	\$12,329.67
	01/19/24	1800165129	12/23 ELECTRIC CHARGES	2626		\$296,506.26
					***** sum	----- \$308,835.93
NCACOMP INC	02/01/24	56765	02/24 WRK COMP ADMIN FEE	6028	* ACH *	\$280.46
	02/01/24	56765	02/24 WRK COMP ADMIN FEE	7028		\$178.48
	02/01/24	56765	02/24 WRK COMP ADMIN FEE	8028		\$535.43
	02/01/24	56765	02/24 WRK COMP ADMIN FEE	9028		\$280.46
					***** sum	----- \$1,274.83
NOCO ENERGY CORP - FUELS	01/17/24	SP12744628	DIESEL FUEL PREMIUM	8273	376419	\$1,170.46
	01/19/24	SP12747222	DIESEL FUEL PREMIUM	8273		\$1,451.81
					***** sum	----- \$2,622.27
NUWAY AUTO PARTS	01/02/24	1122BG2154	TIRE PRESS MNTR SYST	8270	* ACH *	\$61.94
	01/02/24	1122BG2160	TRICO WIPER BLADES	8271		\$78.90
	01/02/24	1122BG2161	ROTORS/PADS	1466		\$247.94
	01/03/24	1122BG5319	TRANS SHIFTER CABLE	8270		\$32.32
	01/04/24	1122BG6397	RETURN-CALIPER ASSY	8270		<\$198.00>
	01/05/24	1122BG7552	SUPER GLUE GEL	8271		\$17.40
	01/08/24	1122BG8950	WINDSHEILD WASHER SOLV	8031		\$1,633.80

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/07/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
NUWAY AUTO PARTS	01/08/24	1122BG8956	OIL FILTERS	1466	* ACH *	\$40.16
	01/09/24	1122BH1624	BRAKE PADS/ROTORS	1466		\$189.20
	01/09/24	1122BH1668	MINIATURE LAMPS	8271		\$20.20
	01/10/24	1122BH2785	SENSOR	8270		\$51.66
	01/11/24	1122BH4011	FRONT PAD SET	1466		\$90.01
	01/11/24	1122BH4020	ROTOR/RETAINER GREASE	8270		\$280.60
	01/11/24	1122BH4155	ROD KIT	8270		\$132.92
	01/11/24	1122BH4183	FRONT PAD KIT	1466		\$71.62
	01/12/24	1122BH5346	FILTER ASM	1466		\$44.64
	01/16/24	1122BH8885	COLUMN SWITCH	8270		\$98.21
	01/17/24	1122BH9835	MINIATURE LAMP	8271		\$30.00
	01/17/24	1122BH9838	BLOWER MOTOR RESISTOR	8270		\$28.18
	01/17/24	1122BH9875	WHEEL WEIGHTS	8271		\$195.64
	01/17/24	1122BI0593	NIGHTGUIDE PLATNM BULBS	8271		\$98.88
	01/17/24	1122BI0937	MINIATURE LAMPS	8271		\$40.40
	01/18/24	1122BI0985	DEF 2.5 GAL EA (26)	8271		\$296.92
	01/25/24	1122BI8489	WHEEL WEIGHTS	8271		\$24.29
					*****	
					sum	\$3,607.83
OIL FILTER SERVICE INC	01/16/24	65106	FUEL FILTERS	1466	376420	\$30.54
					*****	
					sum	\$30.54
PRO REBUILDERS INC	01/19/24	86059	BACKHOE ALTERNATOR REBLD	8270	376421	\$495.00
					*****	
					sum	\$495.00
RAM ASPHALT PRODUCTS	01/20/24	1152585	VARIOUS GRADES OF STONE	8441	376422	\$2,446.25
					*****	
					sum	\$2,446.25
REXEL OF AMERICA LLC	12/20/23	S137980730.001	TECHNICAL TRAINING	6061	* ACH *	\$500.00
	01/17/24	S138524590.001	MODULES	112001		\$1,884.48
					*****	
					sum	\$2,384.48
ROCHESTER WINDUSTRIAL	01/05/24	0763656 01	SWING CV REPAIR KITS	6441	376423	\$146.88
	01/16/24	76853 01	THD UNION CONNECTORS	6441		\$249.63
					*****	
					sum	\$396.51
RONALD BAROODY	02/07/24	009213/RFD	RFD/2129 FIVE MILE LINE	2624	376424	\$13.07
					*****	
					sum	\$13.07
SUPERIOR LUBRICANTS	01/18/24	609230	MAXXIMUM PERFORM DEF	8271	* ACH	\$510.62

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/07/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G. L. ACCOUNT	CHECK NO.	AMOUNT<CR>
					*	
					*****	
					sum	\$510.62
SUSAN BORCYCK	02/07/24	075896/RFD	RFD/12 REGINALD CIR	2624	376425	\$7,300.00
					*****	
					sum	\$7,300.00
THE DAILY RECORD COMPANY-NY	01/16/24	745668305	BIDS/GOODS & SERVICES	7031	* ACH	\$79.43
					*	
					*****	
					sum	\$79.43
THOMAS VASILE	02/05/24	141852/RFD	RFD/495 SALT RD	2624	376426	\$46.72
					*****	
					sum	\$46.72
TOWN OF GREECE	02/02/24	PERMIT FEE	ENG 24-005 NEWELL DR WM	243125	376427	\$343.00
					*****	
					sum	\$343.00
VAN BORTEL FORD INC	01/18/24	112241	F250 1FT8X28A4PED31354	137101	376428	\$60,055.78
	01/18/24	112243	F250 1FT8X28A4PED11514	137101		\$60,055.78
					*****	
					sum	\$120,111.56
VOLPE & ASSOCIATES	02/01/24	3018	#10 WINDOW ENVELOPES	1470	376429	\$4,123.00
					*****	
					sum	\$4,123.00
WB MASON CO INC	01/15/24	243854267	VARIOUS OFFICE SUPPLIES	6031	* ACH	\$122.76
					*	
	01/17/24	243927897	TAG KEYS	1470		\$15.36
	01/17/24	243930076	COPY PAPER	5031		\$114.88
	01/17/24	243933234	PLANNERS	8031		\$10.52
	01/18/24	243947150	HI POLYMER ERASER	7031		\$2.01
	01/19/24	243990998	UNIBALL PENS	1470		\$15.34
					*****	
					sum	\$280.87
WEX BANK	01/31/24	94991037	01/24 GAS CHARGES	3864	376430	<\$660.98>
	01/31/24	94991037	01/24 GAS CHARGES	8273		\$28,539.88
					*****	
					sum	\$27,878.90
*****						
sum						\$609,117.51



MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/14/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
AIRGAS USA LLC	12/31/23	550465954	CYLINDER RENTAL	6441	376431	\$8.06
	01/24/24	9146216629	WELDING SUPPLIES	6436		\$471.68
					*****	
					sum	\$479.74
AT&T MOBILITY-CC	02/04/24	UEP012024	REMOTE CELL COMM	6352	376432	\$104.08
					*****	
					sum	\$104.08
AVALON DOCUMENT SERVICES	01/22/24	RJAN240127	SPEC BOOKS	142001	* ACH	\$178.60
					*	
	01/23/24	RJAN240142	FULL SIZE PLANS	243015		\$38.88
					*****	
					sum	\$217.48
BENEFACOR FUNDING CORP	01/22/24	2318923	LABORATORY SUPPLIES	6228	* ACH	\$40.00
					*	
	01/22/24	2319135	LABORATORY SUPPLIES	6228		\$40.00
					*****	
					sum	\$80.00
BISON LABORATORIES INC	01/24/24	INV035037	SODIUM HYPOCHLORITE	6134	* ACH	\$10,972.28
					*	
	01/26/24	INV035041	SODIUM HYPOCHLORITE	6134		\$10,954.14
	01/26/24	INV035041	SODIUM HYPOCHLORITE	6734		\$272.04
					*****	
					sum	\$22,198.46
BLAIR SUPPLY CORP	01/26/24	1264415-1	TOOLS	8432	* ACH	\$1,152.00
					*	
	01/26/24	1264454	EXT SOCKETS	8432		\$190.00
	01/26/24	1264509	VALVES/PIPE/GASKETS	146301		\$4,536.34
					*****	
					sum	\$5,878.34
CANAAN LUNDQUIST	09/20/23	153525/RFD	RFD/68 YELLOWSTONE DR	2624	376433	\$171.00
					*****	
					sum	\$171.00
CHARTER COMMUNICATIONS	02/07/24	142039101020724	02/10-03/09 SVC-SWTP	6153	376434	\$160.68
					*****	
					sum	\$160.68
CORE & MAIN LP	01/26/24	U223483	STEM	8545	* ACH	\$112.72
					*	
	01/26/24	U229848	ANCHOR PIPE	1460		\$970.27

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/14/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
CORE & MAIN LP	01/26/24	U230309	HYDRANT PARTS	8545	* ACH *	\$3,237.42
	01/22/24	U250981	PIPE	1460		\$23,323.30
	01/26/24	U252102	HYDRANT PARTS	8545		\$130.06
					***** sum	\$27,773.77
DELAGE LANDEN FINANCIAL SVC	01/16/24	81811475	02/01-02/29 COPIER LEASE	5031	376435	\$75.94
	01/16/24	81811475	02/01-02/29 COPIER LEASE	6031		\$564.08
	01/16/24	81811475	02/01-02/29 COPIER LEASE	8031		\$379.70
	01/16/24	81811475	02/01-02/29 COPIER LEASE	9031		\$886.90
					***** sum	\$1,906.62
	01/16/24	81811487	02/01-02/29 COPIER LEASE	5031	376436	\$671.55
	01/16/24	81811487	02/01-02/29 COPIER LEASE	6031		\$304.74
	01/16/24	81811487	02/01-02/29 COPIER LEASE	7031		\$389.94
	01/16/24	81811487	02/01-02/29 COPIER LEASE	8031		\$417.77
	01/16/24	81811487	02/01-02/29 COPIER LEASE	9031		\$511.24
						***** sum
DIRAD TECHNOLOGIES INC	01/23/24	13807	TECHNICAL SUPPORT	9442	376437 *****	\$1,000.00
					sum	\$1,000.00
DIVAL SAFETY EQUIPMENT INC	01/22/24	3420435	HARD HATS/BOOTS	8036	376438	\$707.10
	01/24/24	3422096	SAFETY VESTS	8036		\$1,436.00
					***** sum	\$2,143.10
DOLOMITE PRODUCTS CO INC	01/27/24	1152681	VARIOUS GRADES OF STONE	8441	376439	\$242.25
	01/27/24	1152711	VARIOUS GRADES OF STONE	8441		\$2,399.43
	01/27/24	1152711	VARIOUS GRADES OF STONE	8444		\$484.13
	01/27/24	1152737	VARIOUS GRADES OF STONE	8441		\$498.88
	01/27/24	1152773	VARIOUS GRADES OF STONE	8441		\$297.38
	01/27/24	1152777	VARIOUS GRADES OF STONE	8441		\$370.26
					***** sum	\$4,292.33
EASTERN METAL OF ELMIRA INC	01/23/24	89060-DS	MCWA VINYL FLAG	8031	376440 *****	\$1,800.00
					sum	\$1,800.00
FIVE STAR EQUIPMENT INC	01/23/24	P77081	LMPS/PRESS SNSR/BLTS/NTS	8270	* ACH *	\$179.64
	01/23/24	P77081	LMPS/PRESS SNSR/BLTS/NTS	8270		\$362.16
	01/23/24	P77081	LMPS/PRESS SNSR/BLTS/NTS	8270		\$443.16
	01/23/24	P77083	ALTERNATOR	8271		\$431.32

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/14/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
FIVE STAR EQUIPMENT INC	01/24/24	P77115	BACKHOE REPAIR PARTS	8270	* ACH *	\$1,437.22
	01/24/24	P77116	RETURN - ALTERNATOR	8271	***** sum	<\$431.32> \$2,422.18
GECK PLUMBING & HEATING SUPPLY	01/22/24	86239	COPPER	6086	* ACH *	\$1,185.80
					***** sum	\$1,185.80
GRAINGER	01/30/24	9002638766	CLEANERS	8131	* ACH *	\$115.55
	01/22/24	9970107182	SCREW EXTRACTOR SET	8432		\$175.77
	01/22/24	9970498797	CARPET RUNNERS	8141		\$183.12
	01/22/24	9970991072	NUTSETTER/SCREWS	8271		\$164.77
	01/25/24	9975241317	STEP LADDER	8132		\$170.41
	01/25/24	9975241325	CAR BRUSHES	8141		\$170.94
	01/25/24	9975241325	TRAFFIC CONE SIGN	8036		\$166.60
	01/25/24	9975569378	HDPE SHEETS/TEES/ADAPTRS	6341		\$798.28
					***** sum	\$1,945.44
GROVER F MILLER	02/14/24	8163570/RFD	RFD/21 PLEASANT ST	2624	376441 *****	\$65.15
					sum	\$65.15
HARTER SECREST & EMERY LLP	02/13/24	921024	GENERAL CORP MATTERS	5021	* ACH *	\$968.30
	02/13/24	921025	LABOR	5021		\$2,004.60
					***** sum	\$2,972.90
HEIDELBERG MATERIALS US INC	01/22/24	4425699	NO 2 CRUSHER RUN	8441	376442 *****	\$281.44
					sum	\$281.44
HILLYARD	01/26/24	605372960	JANITORIAL SUPPLIES	8131	376443	\$218.37
	01/26/24	605372993	JANITORIAL SUPPLIES	8131		\$1,063.86
					***** sum	\$1,282.23
IMMEDIATE MAILING SERVICES INC	01/25/24	INV2032178	PRINT/INSERT-WATER BILLS	9128	* ACH *	\$2,195.28
	01/25/24	INV2032179	PRINT/CUT/TAB-POSTCARDS	9328		\$29.90
					*****	

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/14/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
					sum	\$2,225.18
INNOVATIVE MUNICIPAL PRODUCTS	01/23/24	PS-INV002871	PROPATCH	8441	* ACH *	\$4,541.19
					***** sum	\$4,541.19
IROQUOIS ROCK PRODUCTS	01/27/24	1143459	VARIOUS GRADES OF STONE	8441	376444	\$226.05
	01/27/24	1143459	VARIOUS GRADES OF STONE	8444		\$927.30
	01/27/24	1143475	VARIOUS GRADES OF STONE	8441		\$222.09
					***** sum	\$1,375.44
LOWES COMPANIES INC	02/02/24	9800 640177 6	01/24 LOWES PURCHASES	8141	376445	\$430.67
					***** sum	\$430.67
MARY JO GEIST	02/14/24	178985/RFD	RFD/23 CAMOMILE LN	2624	376446	\$159.74
					***** sum	\$159.74
MONROE COUNTY CLERK	02/14/24	FEES/ASSESSMENTS	1801 LATTA RD	7098	376447	\$50.00
	02/14/24	FEES/ASSESSMENTS	3500-3524 EAST AVE	7098		\$50.00
	02/14/24	FEES/ASSESSMENTS	ENG 22024/23 COLONNADE	133125		\$65.00
					***** sum	\$165.00
NCACOMP INC	02/12/24	306	WRK CMP CLM MCW-22-0241	8117	* ACH *	\$97,659.26
	02/12/24	307	WRK CMP CLM MCW-22-0255	8517		\$24,516.70
	02/12/24	308	WRK CMP CLM MCW-21-0232	8317		\$34,655.43
	02/13/24	309	01/31-02/13 WRK CMP CLM	6417		\$9.60
	02/13/24	309	01/31-02/13 WRK CMP CLM	7017		\$242.05
	02/13/24	309	01/31-02/13 WRK CMP CLM	8117		\$140.20
	02/13/24	309	01/31-02/13 WRK CMP CLM	8317		\$526.83
	02/13/24	309	01/31-02/13 WRK CMP CLM	8417		\$862.33
	02/13/24	309	01/31-02/13 WRK CMP CLM	8517		\$157.45
					***** sum	\$158,769.85
NOCO ENERGY CORP - FUELS	11/29/23	SP12709162	DIESEL FUEL PREMIUM	8273	376448	\$62.35
	01/22/24	SP12748175	DIESEL FUEL PREMIUM	8273		\$1,001.03
	01/24/24	SP12750448	DIESEL FUEL PREMIUM	8273		\$1,667.22
	01/26/24	SP12752677	DIESEL FUEL PREMIUM	8273		\$1,455.06
					***** sum	\$4,185.66
NUWAY AUTO PARTS	01/30/24	1122BJ3540	WIRE TERMINAL CLIPS	8271	* ACH *	\$11.75

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/14/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
NUWAY AUTO PARTS	01/30/24	1122BJ3765	WIRE TERMINAL CLIPS	8271	* ACH *	\$23.50
	01/31/24	1122BJ4905	ATC FUSE	8271		\$4.65
	01/31/24	1122BJ5073	WIRE TERMINAL CLIPS	8271		\$11.75
	01/30/24	1126OQ4049	FENDER/TRAILER LINER	8270		\$169.50
					*****	
					sum	\$221.15
NYS DEPARTMENT OF	01/22/24	99900000627013	SPDES MUNICIPAL FEE	7028	376449	\$110.00
	01/22/24	99900000628352	SPDES MUNICIPAL FEE	214190		\$110.00
	01/22/24	99900000628825	SPDES MUNICIPAL FEE	133325		\$110.00
					*****	
					sum	\$330.00
POSTMASTER	02/12/24	PERMIT #479	BULK MAIL	1472	376450	\$54,000.00
					*****	
					sum	\$54,000.00
	02/12/24	PERMIT #1745-001	BUSINESS REPLY	1472	376451	\$2,600.00
					*****	
					sum	\$2,600.00
PRECISION SCALE & BALANCE	01/26/24	128287	CALIBRATION THERMOMETER	6243	376452	\$290.00
					*****	
					sum	\$290.00
SEAMAN'S HARDWARE & RENTAL	02/08/24	F127378	40# MORTON SOFTENER SALT	6734	376453	\$225.80
					*****	
					sum	\$225.80
SINGLE SOURCE	02/12/24	2620077	RAPTOR TRUCK BED LINERS	8271	376454	\$459.46
					*****	
					sum	\$459.46
SPOK INC	01/31/24	H3387455N	PAGER LEASES FINAL BILL	8051	376455	\$81.72
					*****	
					sum	\$81.72
STS TRAILER & TRUCK EQUIPMENT	01/31/24	401671S	YEARLY CRANE INSPECTION	8272	376456	\$200.00
					*****	
					sum	\$200.00
SUPERIOR LUBRICANTS	01/22/24	610487	GULF DEF	8271	* ACH *	\$826.00
					*****	
					sum	\$826.00
T MINA SUPPLY	01/23/24	S1476360.001	TAPPING SLEEVES	1460	* ACH	\$2,431.93

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/14/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
					*	
					*****	
					sum	\$2,431.93
THE DAILY RECORD COMPANY-NY	01/25/24	745670351	BIDS/GOODS&SERVICES	7031	* ACH	\$72.88
					*	
	01/25/24	745670387	BIDS/GOODS&SERVICES	7031		\$75.50
					*****	
					sum	\$148.38
TOWN OF RIGA	02/01/24	6803	OPERATION/MAINT FEE	6353	376457	\$45.74
					*****	
					sum	\$45.74
U.S. POSTAL SERVICE	02/12/24	TMS #135639	POSTAL METER	1472	376458	\$4,500.00
					*****	
					sum	\$4,500.00
V&B UNDERGROUND UTILITIES INC	02/04/24	7436-V&B UNDRGRD	HYD IRR DEP REFUND	2686	376459	\$54.52
					*****	
					sum	\$54.52
VERIZON	02/03/24	585-442-3987	PEMBROKE BPS	6351	376460	\$57.21
					*****	
					sum	\$57.21
	02/01/24	61800005783	01/24 MONTHLY SERVICE	8242	376461	\$2,430.35
					*****	
					sum	\$2,430.35
VERIZON WIRELESS	02/01/24	9955604608	01/24 CELLULAR CHARGES	6051	376462	\$34.14
	02/01/24	9955604608	01/24 CELLULAR CHARGES	6151		\$8.54
	02/01/24	9955604608	01/24 CELLULAR CHARGES	6251		\$17.07
	02/01/24	9955604608	01/24 CELLULAR CHARGES	6351		\$5.12
	02/01/24	9955604608	01/24 CELLULAR CHARGES	6451		\$429.20
	02/01/24	9955604608	01/24 CELLULAR CHARGES	6751		\$3.41
	02/01/24	9955604608	01/24 CELLULAR CHARGES	7051		\$204.96
	02/01/24	9955604608	01/24 CELLULAR CHARGES	7051		\$258.38
	02/01/24	9955604608	01/24 CELLULAR CHARGES	8051		\$282.05
	02/01/24	9955604608	01/24 CELLULAR CHARGES	8051		\$909.01
	02/01/24	9955604608	01/24 CELLULAR CHARGES	9051		\$77.98
	02/01/24	9955604608	01/24 CELLULAR CHARGES	9051		\$455.75
	02/01/24	9955604608	01/24 CELLULAR CHARGES	9551		\$40.01
					*****	
					sum	\$2,725.62
VILLAGE OF CHURCHVILLE	01/31/24	24-1-31	11 TOWER LANE	6353	376464	\$153.62
					*****	
					sum	\$153.62

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/14/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
VILLAGE OF SPENCERPORT	01/16/24	24-1-24	WATER TOWER	6353	376465	\$18.71
					*****	
					sum	\$18.71
WASTE MANAGEMENT OF NEW YORK	01/25/24	1175288-2225-9	TRASH SERVICE - ESOC	8142	376466	\$250.00
	01/25/24	1175291-2225-3	TRASH SERVICE - SWTP	6442		\$250.00
	01/25/24	1175292-2225-1	TRASH SERVICE-METER SHOP	8142		\$100.00
	01/25/24	1175293-2225-9	TRASH SERVICE - WWPT	6442		\$57.00
	01/25/24	1175307-2225-7	TRASH SERVICE - WSOC	8142		\$110.00
					*****	
					sum	\$767.00
WB MASON CO INC	01/22/24	244025506	11X17 COPY PAPER	1470	* ACH	\$87.99
					*	
	01/22/24	244025640	PAPER/BIINDER CLIPS	6031		\$22.29
					*****	
					sum	\$110.28
*****						
sum						\$325,186.20

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
AIRGAS USA LLC	01/31/24	5505229020	CYLINDER RENTAL	6441	376467 ***** sum	\$8.06 ----- \$8.06
AMAZON WEB SERVICES INC	02/03/24	1587793529	01/24 CLOUD SERVICE	9426	376468 ***** sum	\$1,501.92 ----- \$1,501.92
APPLEGREEN	06/05/23	7196-APPLEGREEN	HYD IRR DEP REFUND	2686	376469 ***** sum	\$245.65 ----- \$245.65
APPLIED INDUSTRIAL TECH	01/29/24	7028836144	QUICK CONNECTS	6441	376470 ***** sum	\$1,010.66 ----- \$1,010.66
AVALON DOCUMENT SERVICES	02/02/24	RFEB240004	FULL SIZE PLANS	143015	* ACH *	\$32.40
	02/02/24	RFEB240006	FULL SIZE PLANS	143015		\$17.70
	02/02/24	RFEB240008	FULL SIZE PLANS	143015		\$58.95
	02/02/24	RFEB240010	SPEC BOOKS	7031		\$107.10
					***** sum	----- \$216.15
BENEFACOR FUNDING CORP	01/31/24	2400170	LABORATORY SUPPLIES	6228	* ACH *	\$80.00
	01/29/24	2400503	LABORATORY SUPPLIES	6228		\$80.00
	01/29/24	2400767	LABORATORY SUPPLIES	6228		\$40.00
	01/29/24	2400770	LABORATORY SUPPLIES	6228		\$40.00
	02/01/24	2400996	LABORATORY SERVICES	6228		\$40.00
					***** sum	----- \$280.00
BISON LABORATORIES INC	01/30/24	INV035070	SODIUM HYPOCHLORITE	6134	* ACH *	\$11,335.00
	02/01/24	INV035110	SODIUM HYPOCHLORITE	6134		\$10,994.95
					***** sum	----- \$22,329.95
BLAIR SUPPLY CORP	01/29/24	1261992-2	METER COUPLINGS	9341	* ACH *	\$7,520.00
					***** sum	----- \$7,520.00
CHARLES SCHMEER	02/21/24	5045755/RFD	RFD/106 VENESS AVE	2624	376471 ***** sum	\$12.93 ----- \$12.93



MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
CHARTER COMMUNICATIONS	02/07/24	142476201020724	02/10-03/09/24 - ESOC	9551	376472 *****	\$224.38
					sum	\$224.38
	02/07/24	221261401020724	02/10-09/09/24 - ESOC	8051	376473 *****	\$137.98
					sum	\$137.98
CHEMTRADE CHEMICALS US LLC	01/29/24	90074123	ALUM SULFATE	6134	* ACH *	\$4,549.09
	01/30/24	90074637	ALUM SULFATE	6134	*****	\$4,554.95
					sum	\$9,104.04
COLONY HARDWARE CORPORATION	03/21/23	CM-0096328	RETURN-MARKING PAINT	8036	* ACH *	<\$2,406.56>
	01/16/24	INV-1997419	SAFETY GLASSES	8036		\$22.35
	01/18/24	INV-2000687	EAR PLUGS	8036		\$117.00
	01/19/24	INV-2002715	EAR PLUGS	8036		\$108.80
	01/26/24	INV-2012685	WIRE ROPE SLING	8432		\$174.55
	01/29/24	INV-2014774	SAFETY GLASSES	8036		\$393.36
	02/05/24	INV-2025105	SAFETY GLASSES	8036		\$13.41
	02/07/24	INV-2029238	BOOTIES	9336		\$324.90
	02/13/24	INV-2037510	RESPIRATOR CARTRIDGES	8036		\$888.12
	02/15/24	INV-2040693	BOOTIES	8036		\$64.98
	02/16/24	INV-2043220	RESPIRATOR CARTRIDGES	8036		\$592.08
						***** sum
CORE & MAIN LP	02/02/24	T874041	HYDRANT EXTENSIONS	1460	* ACH *	\$1,045.00
	02/02/24	U261106	HYDRANT BUDDY	8532		\$5,200.00
	02/02/24	U297005	HYDRANT EXTENSIONS	1460		\$1,714.00
	02/02/24	U307811	HYDRANT REPAIR PARTS	8545		\$55.74
					***** sum	\$8,014.74
CROWN ELECTRIC CO	01/30/24	234002	S03 BREAKER	6341	376474 *****	\$1,518.75
					sum	\$1,518.75
CSX TRANSPORTATION	01/18/24	8458432	CR145129 3/1/24-2/29/25	8097	* ACH *	\$558.34
					***** sum	\$558.34

MONROE COUNTY WATER AUTHORITY  
VENDOR PAYMENT DETAILS  
VOUCHERS PAYABLE  
02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G. L. ACCOUNT	CHECK NO.	AMOUNT<CR>
DANIEL AND VICTORIA HOWARD	02/16/24	EASEMENT	127 GLEN IRIS DRIVE	133125	376475 *****	\$500.00
					sum	\$500.00
DOLomite PRODUCTS CO INC	02/03/24	1152881	VARIOUS GRADES OF STONE	8441	376476	\$752.13
	02/03/24	1152881	VARIOUS GRADES OF STONE	8444		\$1,255.94
	02/03/24	1152881	VARIOUS GRADES OF STONE	8448		\$511.88
	02/03/24	1152881	VARIOUS GRADES OF STONE	146301		\$383.80
	02/03/24	1152936	VARIOUS GRADES OF STONE	8441		\$256.13
	02/03/24	1152937	VARIOUS GRADES OF STONE	8441		\$253.25
	02/03/24	1153024	VARIOUS GRADES OF STONE	8441		\$713.64
					*****	
					sum	\$4,126.77
EASTMAN PROPERTY MANAGEMENT IN	02/21/24	8167558/RFD	RFD/44 LIFTBRIDGE LN E	2624	376477 *****	\$204.41
					sum	\$204.41
ECONOMY PRODUCTS & SOLUTIONS	02/19/24	369263	SNOW PLOW ICE MELT	8141	376478 *****	\$630.15
					sum	\$630.15
EH WACHS COMPANY	01/12/24	INV222671	SS OPERATING NUTS	8448	376479 *****	\$4,586.00
					sum	\$4,586.00
EJ PRESCOTT INC	02/06/24	6285600	HYD LOWER STEMS	8545	376480 *****	\$800.00
					sum	\$800.00
EMERLING FORD INC	01/31/24	258785	MUFFLER	8270	376481 *****	\$406.93
					sum	\$406.93
EMILLY CARPENTER	02/21/24	5025873/RFD	RFD/42 IDYLLWOOD LN	2624	376482 *****	\$41.87
					sum	\$41.87
EXODUS EXTERMINATING INC	01/31/24	452927	IPM MONTHLY SERVICE	8142	376483 *****	\$165.00
					sum	\$165.00
FAIRPORT MUNICIPAL COMMISSION	02/06/24	45546	1324 MOSLEY RD PUMP ST	6355	376484	\$440.87
	02/06/24	45546	151 LOUD ROAD	6353		\$101.96
	02/06/24	45546	735 THAYER ROAD	6353		\$93.96
	02/06/24	45546	8204 PITTS-PALMYRA	6353		\$7.01
					*****	
					sum	\$643.80
FASTENERS DIRECT	01/30/24	272854	NUTS/BOLTS	6441	* ACH *	\$49.00

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G. L. ACCOUNT	CHECK NO.	AMOUNT<CR>
FASTENERS DIRECT	01/31/24	272940	THREAD ROD	6441	* ACH *	\$277.00
					***** sum	\$326.00
FERRELLGAS	12/29/23	1125360140	PROPANE	6353	376485	\$425.93
	01/08/24	1125457786	PROPANE	6353		\$329.17
	01/23/24	1125666950	PROPANE	6353		\$565.84
	01/10/24	2035760891	PROPANE	6353		\$510.62
					***** sum	\$1,831.56
FISHER SCIENTIFIC	01/29/24	9435880	LABORATORY SUPPLIES	6232	376486	\$46.71
	02/01/24	9558167	LABORATORY SUPPLIES	6231		\$335.82
	02/06/24	9673081	LABORATORY SUPPLIES	6231		\$2,474.05
					***** sum	\$2,856.58
FIVE STAR EQUIPMENT INC	01/30/24	P77277	SHIMS/SCREWS/WEAR PLATES	8270	* ACH *	\$394.30
					***** sum	\$394.30
FOUNDATION BUILDING MATERIALS	02/02/24	15045438	LOCK SETS	6341	376487	\$515.00
	02/02/24	15045438	LOCK SETS	6441		\$515.00
					***** sum	\$1,030.00
FREDS FLAGS	12/29/23	21085	MC NYLON FLAG	8141	376488	\$225.00
					***** sum	\$225.00
FRONTIER TELEPHONE OF ROCH	02/01/24	585-198-0713	SIP SERVICE - SWTP	5051	376489	\$17.58
	02/01/24	585-198-0713	SIP SERVICE - SWTP	5251		\$7.03
	02/01/24	585-198-0713	SIP SERVICE - SWTP	6051		\$101.99
	02/01/24	585-198-0713	SIP SERVICE - SWTP	7051		\$70.34
	02/01/24	585-198-0713	SIP SERVICE - SWTP	8051		\$56.27
	02/01/24	585-198-0713	SIP SERVICE - SWTP	9051		\$98.47
	02/01/24	585-293-2638	RIGA BPS	6351		\$57.22
	02/04/24	585-359-2600	EAST HENREITTA BPS	6351		\$34.69
	02/04/24	585-458-8686	LEE RD BPS	6351		\$29.77
	02/01/24	585-584-3511	WALKER RD BPS	6351		\$192.79
	02/04/24	585-768-2832	NORTH RD	6351		\$136.41
	02/04/24	585-889-4156	MORGAN BPS	6351		\$26.43
	02/04/24	585-889-7727	SCOTTSVILLE BPS	6351		\$57.57
	02/01/24	585-956-2500	LEASE LINES	6152		\$29.07
	02/01/24	585-956-2500	LEASE LINES	6352		\$164.73
					*****	

MONROE COUNTY WATER AUTHORITY  
VENDOR PAYMENT DETAILS  
VOUCHERS PAYABLE  
02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
					sum	\$1,080.36
FW WEBB COMPANY	01/31/24	84156267	HYDRANT BREAKAWAY BOLTS	8545	376491	\$976.79
	02/02/24	84309339	HYDRANT STEM COUPLINGS	8545		\$3,086.00
					*****	
					sum	\$4,062.79
GAR APPRAISAL LLC	01/29/24	GR1012521	APPRAISAL SERVICES	143325	376492	\$2,000.00
					*****	
					sum	\$2,000.00
GECK PLUMBING & HEATING SUPPLY	01/24/24	86379	SOLDER SPOOL/MSH CLOTH	6086	* ACH	\$86.03
					*	
	01/29/24	86512	COUPLINGS/SOLDER PASTE	6086		\$69.15
					*****	
					sum	\$155.18
GENESEE COUNTY CLERK	02/21/24	FEES/ASSESSMENTS	NSA 6284; NSA 6049	7098	376493	\$125.00
					*****	
					sum	\$125.00
GHA TECHNOLOGIES INC	02/06/24	11361798	BARRACUDA EMAIL PROT	9426	376494	\$14,673.90
					*****	
					sum	\$14,673.90
GHD CONSULTING SERVICES INC	02/01/24	337-0010272	SWTP WEST 1 IMPROVEMENTS	2612	* ACH	\$21,000.00
					*	
	02/01/24	337-0010272	SWTP WEST 1 IMPROVEMENTS	6022		<\$657.04>
					*****	
					sum	\$20,342.96
GJV ENTERPRISES IN	01/31/24	11353	DUMP TRUCK CHUTE MDIFY	8270	* ACH	\$1,000.00
					*	
					*****	
					sum	\$1,000.00
GRAINGER	01/29/24	9001009464	COUPLERS/PLUGS	8271	* ACH	\$53.24
					*	
	01/29/24	9001009464	FORKLIFT SEAT	8270		\$797.24
	01/29/24	9001687046	DOOR LOUVER	6441		\$100.48
	01/30/24	9002638774	CDLESS HANDHELD VAC	8432		\$166.37
	01/30/24	9002638774	SWEEPING COMPOUND	8141		\$44.71
	01/30/24	9003147056	PORTABLE ELEC HEATER	6441		\$77.91
	01/31/24	9004441888	ROUND POINT SHOVELS	8432		\$87.12
	01/31/24	9004973021	LATCH GUARDS	6341		\$73.18
	02/02/24	9007397293	ADAPTER/PIPE/DISP GLOVES	6441		\$432.60
	02/02/24	9007414395	DOOR PUSH PLATE	6341		\$32.04

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
GRAINGER	02/02/24	9007549950	TEES	142201	* ACH *	\$146.60
	02/02/24	9008164015	BATTERY PACKS	8532		\$358.00
	02/05/24	9008583917	SCREWS	8271		\$4.88
	02/05/24	9008912611	VARIOUS SIZE SCREWS	8271		\$247.02
	02/05/24	9009000515	POLYURETHAN SEALANT	6441		\$210.96
	02/05/24	9009620239	3/4" SS NUTS	8448		\$14.48
					***** sum	\$2,846.83
HANES SUPPLY INC	04/10/23	2189259-00	RETURN-TRIPOD LIGHT	8432	* ACH *	<\$314.73>
	02/02/24	2214146-00	3/8" X 3F CHAIN	8432		\$653.92
					***** sum	\$339.19
HEIDELBERG MATERIALS US INC	02/01/24	4428350	NO 2 CRUSHER RUN	8441	376495	\$246.41
	02/06/24	4429574	NO 2 CRUSHER RUN	8441		\$368.70
	02/08/24	4430481	NO 2 CRUSHER RUN	8441		\$381.76
					***** sum	\$996.87
INNOVATIVE MUNICIPAL PRODUCTS	01/29/24	PS-INV003145	PROPATCH	8441	* ACH *	\$4,674.83
					***** sum	\$4,674.83
IRISH CARBONIC & WELDING CORP	02/05/24	631673	LIQUID CARBON DIOXIDE	6134	* ACH *	\$4,522.87
					***** sum	\$4,522.87
IROQUOIS ROCK PRODUCTS	02/03/24	1143686	VARIOUS GRADES OF STONE	8441	376496	\$931.42
	02/03/24	1143686	VARIOUS GRADES OF STONE	8445		\$354.06
	02/03/24	1143721	VARIOUS GRADES OF STONE	8441		\$227.04
					***** sum	\$1,512.52
JOHN/MARGARET GOUTERMOUT	02/16/24	189047/REFUND	WELL INSPECTION REFUND	2680	376497 *****	\$250.00
					sum	\$250.00
KENWORTH NORTHEAST GROUP INC	01/30/24	RI300444	FILTERS	1466	* ACH *	\$380.91
	01/30/24	RI300467	BRAKE DRUMS/SHOE KITS	8270		\$501.96
	01/31/24	RI300505	BRACKET CRADLE/CLAMPS	8270		\$627.74

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
					***** sum	\$1,510.61
KOBE NY INC	02/21/24	7103916/RFD	RFD/51 RIDGECREST RD	2624	376498	\$21.49
					***** sum	\$21.49
KOVALSKY CARR ELECTRIC SUPPLY	01/25/24	S2047611.011	3 POLE FUSE	221701	* ACH *	\$994.78
					***** sum	\$994.78
KRISTA MARIE LLC	02/16/24	8167558/RFD	RFD/44 LIFTBRIDGE LN E	2624	376499	\$200.00
					***** sum	\$200.00
LINDA GUAY	02/21/24	193147/RFD	RFD/6369 ROBERTS DR	2624	376500	\$70.44
					***** sum	\$70.44
MASLINE ELECTRONICS	02/02/24	864787	BATTERIES	8031	* ACH *	\$441.60
					***** sum	\$441.60
METRODATA INC	02/06/24	48137	BACKGROUND SCREENING	6028	376501	\$19.00
	02/06/24	48137	BACKGROUND SCREENING	7028		\$34.00
					***** sum	\$53.00
MICHAEL BUTLER	02/21/24	092407/RFD	RFD/52 PINEGROVE AVE	2624	376502	\$631.49
					***** sum	\$631.49
MONROE COUNTY DEPT OF HEALTH	01/29/24	REVIEW FEE	ENG 24-004 COVENTRY WM	243025	376503	\$220.00
	02/21/24	REVIEW FEE	15 E HENRIETTA RD	7098		\$220.00
					***** sum	\$440.00
MOTION INDUSTRIES INC	01/30/24	STD683744	CIRCUIT BREAKER DISCONCT	241601	376504	\$5,802.03
					***** sum	\$5,802.03
NATIONAL FUEL	02/05/24	7340685 06	50 BRIGGS ST	6353	376505	\$25.29
	02/05/24	7347991 08	4504 COUNTY RD 33	6353		\$19.77
	02/05/24	8165891 05	4865 E LAKE RD	6353		\$18.90
					***** sum	\$63.96

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
NEPTUNE TECHNOLOGY GROUP INC	01/30/24	N744837	METERS	1461	* ACH *	\$272,160.00
					***** sum	----- \$272,160.00
NOCO ENERGY CORP - FUELS	01/29/24	SP12753998	DIESEL FUEL PREMIUM	8273	376506	\$760.89
	01/31/24	SP12756163	DIESEL FUEL PREMIUM	8273		\$1,273.03
	02/02/24	SP12758245	DIESEL FUEL PREMIUM	8273		\$795.81
					***** sum	----- \$2,829.73
NORTHERN HYDRAULICS INC	12/29/23	53215	HYD IMPACT WRENCH PARTS	8432	376507	\$3,888.70
					***** sum	----- \$3,888.70
O'DONNELL & ASSOCIATES LLC	02/15/24	3439	01/15-02/15/24 NYGA CONS	5022	* ACH *	\$2,100.00
	02/15/24	3439	01/15-02/15/24 NYGA CONS	6022		\$2,100.00
	02/15/24	3439	01/15-02/15/24 NYGA CONS	7022		\$2,100.00
	02/15/24	3439	01/15-02/15/24 NYGA CONS	8022		\$2,100.00
	02/15/24	3439	01/15-02/15/24 NYGA CONS	9022		\$2,100.00
					***** sum	----- \$10,500.00
PERTECH INC	01/29/24	13876	SEAL ADAPTER ASSEMBLY	6441	376508	\$840.12
					***** sum	----- \$840.12
PROCESS CONTROL INC	02/01/24	13897	TANK	142201	376509	\$2,186.04
					***** sum	----- \$2,186.04
RANDSCO PIPELINE INC	02/15/24	ESTIMATE #1	PAUL RD WM REPL	133350	* ACH *	\$669,991.00
					***** sum	----- \$669,991.00
RAY KERHAERTS TOWING	02/08/24	26349	TOWING #949	8272	* ACH *	\$350.00
					***** sum	----- \$350.00
RAY SANDS GLASS	01/29/24	1-10975	JD BKHOE WINDOW REPL	8272	* ACH *	\$65.00
					***** sum	----- \$65.00

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
REGIONAL INTERNATIONAL CORP	02/07/24	11224544P	GLASS KIT/MIRROR	8270	* ACH *	\$71.06
					***** sum	----- \$71.06
REL COMM INC	02/01/24	35923	03/23 TELE MAINT - ESOC	5042	* ACH *	\$80.84
	02/01/24	35923	03/23 TELE MAINT - ESOC	7042		\$217.66
	02/01/24	35923	03/23 TELE MAINT - ESOC	8042		\$118.17
	02/01/24	35923	03/23 TELE MAINT - ESOC	9042		\$205.23
	02/01/24	35923	03/23 TELE MAINT - WWTP	6042		\$45.10
	02/01/24	35963	03/23 TELE MAINT - SWTP	6042		\$117.00
					***** sum	----- \$784.00
ROCRENTS EQUIPMENT SALES	02/06/24	17031	EQUP RENTAL - DAMAGE	146301	376510	\$645.00
					***** sum	----- \$645.00
SHI INTERNATIONAL CORP	01/31/24	B17905555	CISCO MERAKI LICENSE	6326	376511	\$464.43
					***** sum	----- \$464.43
SIGNS AND SAFETY EQUIPMENT INC	01/31/24	81929	SIGNS & STANDS	8036	376512	\$1,643.16
					***** sum	----- \$1,643.16
T MINA SUPPLY	01/29/24	S1476384.001	REPAIR CLAMPS	1460	* ACH *	\$8,659.15
	01/30/24	S1476441.001	HYDRANT PARTS	1460		\$459.42
	01/30/24	S1476441.001	HYDRANT PARTS	8545		\$850.18
					***** sum	----- \$9,968.75
TECHNICAL SYSTEMS GROUP INC	01/31/24	65567	ANNUAL FEES	9528	376513	\$39,857.60
	01/31/24	65568	01/24 LENEL HEALTH CKS	9528		\$442.50
					***** sum	----- \$40,300.10
THOMAS JABAUT& VIRGINIA JABAUT	10/25/23	EASEMENT	101 EMERALD CIRCLE	133125	376514	\$500.00
					***** sum	----- \$500.00
TOWN OF VICTOR	02/21/24	FEBRUARY 2024	CELL TOWER REVENUE	3860	376515	\$529.55
					***** sum	----- \$529.55



MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.L. ACCOUNT	CHECK NO.	AMOUNT<CR>
TWOCOAST CONSULTING INC	02/05/24	MCWA020524	01/24 DATABASE ADMIN SUP	9422	* ACH *	\$2,065.00
	02/05/24	MCWA020524	12/23 DATABASE ADMIN SUP	9422	***** sum	\$2,065.00 ----- \$4,130.00
TYLER DAVALOS	02/16/24	186700/REFUND	WELL INSPECTION REFUND	2680	376516 ***** sum	\$250.00 ----- \$250.00
UDIG NY	01/31/24	24010177	LATE POSITIVE RESPONSE	8443	* ACH *  ***** sum	\$14.00   ----- \$14.00
UNITED BUSINESS SYSTEMS	01/29/24	583388	COPIER OVERAGES	5031	* ACH *	\$27.25
	01/29/24	583388	COPIER OVERAGES	6031		\$118.45
	01/29/24	583388	COPIER OVERAGES	8031		\$102.80
	01/29/24	583388	COPIER OVERAGES	9031		\$318.63
					***** sum	----- \$567.13
UPS STORE	01/30/24	2023-Q4	DELIVERY FEES	6441	376517 ***** sum	\$139.23 ----- \$139.23
VERIZON	02/06/24	585-343-1817	TEMPERANCE HILL TANK	6351	376518 ***** sum	\$52.15 ----- \$52.15
VERIZON WIRELESS	02/01/24	9955630715	01/24 M TO M CELL LINES	6352	376519 ***** sum	\$1,894.71 ----- \$1,894.71
VILLAGER CONSTRUCTION INC	02/09/24	ESTIMATE #6	2023 VACUUM EXCAVATION	7086	* ACH *  ***** sum	\$47,731.20   ----- \$47,731.20
WB MASON CO INC	01/26/24	244167445	D-RING BINDER	1470	* ACH *	\$18.37
	01/30/24	244223674	POST ITS/NOTE PADS	1470		\$51.34
	01/31/24	244252570	ORGANIZERS/FOLDERS	6031		\$482.56
	01/31/24	244263104	POST ITS/TAPE/FOLDERS	1470		\$92.38
	02/01/24	244297704	SHARPIE MARKERS	1470		\$23.08

MONROE COUNTY WATER AUTHORITY  
 VENDOR PAYMENT DETAILS  
 VOUCHERS PAYABLE  
 02/21/24

VENDOR NAME	INVOICE DATE	INVOICE NUMBER	DESCRIPTION	G.I. ACCOUNT	CHECK NO.	AMOUNT<CR>
					*****	
					sum	\$667.73
ZIEBART	02/12/24	475847	ORIG INV#599302	137101	376520	<\$900.00>
	01/30/24	599302	RHINO SPRAY BED LINER	137101		\$900.00
	01/30/24	599302	RHINO SPRAY BED LINER	137101		\$900.00
	01/30/24	599302	RHINO SPRAY BED LINER	137101		\$900.00
	01/30/24	599302	RHINO SPRAY BED LINER	137101		\$900.00
	01/30/24	599302	RHINO SPRAY BED LINER	137101		\$900.00
					*****	
					sum	\$3,600.00
					*****	
					sum	\$1,217,320.40

**Purchase Orders Issued over \$1000  
January 30, 2024 through February 26, 2024**

**REGULAR PURCHASE ORDERS**

Purchase orders for specific item(s) selected by quote or bid.

Date	PONO	Vendor Name	Description	Acctno	Amount
01/30/24	5617	ZIEBART	SPRAY IN BED LINERS	137101	4,500.00
01/30/24	5619	TERMATEC MOLDING INC	METER TAMPER LOCKS	9341	10,500.00
01/31/24	5626	NOWAVE, LLC	REPAIRS DEPOSIT REFUND	2682	1,500.00
01/31/24	5627	MANITOU ROAD SELF STORAGE LLC	REPAIRS DEPOSIT REFUND	2682	1,500.00
01/31/24	5628	HEDDING HOMES	REPAIRS DEPOSIT REFUND	2682	1,500.00
02/01/24	5631	THRU-WAY SPRING	COMPRESSOR TANK	8270	1,288.88
02/01/24	5633	PROLIFT INC	REPLACE DOORS ON DOOSAN FORK TRUCK	8270	5,437.34
02/01/24	5634	F.W. WEBB CORP, WATER DIV.	EDDY HYDRANT REPAIR PARTS	8545	3,086.00
02/01/24	5635	SIEWERT EQUIPMENT	24" BACKWASH PRV REPAIR KIT	6441	7,880.00
02/07/24	5639	DELL TECHNOLOGIES	VLA ADOBE CREATIVE CLOUD & ACROBAT PRO	9426	8,850.24
02/07/24	5644	CORE & MAIN	SHORING BOARDS	8036	2,730.00
02/07/24	5645	HANES SUPPLY INC ROCH DIV	SERVICE PULLING CABLES	8432	1,860.00
02/07/24	5649	CORE & MAIN	KENNEDY HYDRANT EXTENSIONS	8545	1,115.00
02/07/24	5650	LOGICAL OPERATIONS	VSPHERE INSTALL CONFIGURE 8.0 COURSE	6061	4,500.00
02/07/24	5651	SCHNEIDER ELEC C/O TEMP PRESS	STOCK ITEMS FOR BPS SITES & SWTP	6441	8,739.12
02/08/24	5496	RANGELINE PIPELINE SERVICES	48" CONCRETE ADAPTERS REBID	1460	18,988.00
02/08/24	5657	ROCRENTS	EXCAVATOR RENTAL	146301	1,585.00
02/08/24	5658	BLAIR SUPPLY CORP	CHECK VALVES FOR BACKFLOW PREVENTION	9341	5,479.52
02/13/24	5637	KELLY AND HAYES	FIBERGLASS MATERIAL FOR HYPO SYSTEMS	6441	1,384.75
02/13/24	5653	FAIRPORT MUNICIPAL COMMISSION	ELECTRIC	6355	68,000.00
02/13/24	5663	GLOBAL KNOWLEDGE	CISCO FIREPOWER NEXT GENERATION TRNG	9461	4,000.00
02/13/24	5664	PROVANTAGE	CISCO FIREPOWER FIREWALL	9432	3,295.00
02/15/24	5666	ELCOMETER INC	TANK INSPECTION EQUIPMENT	144390	1,054.00
02/15/24	5670	CUSTOM TRUCK CREATIONS	DROP DOWN LADDER RACKS FOR TRANSIT VAN	8270	3,720.00
02/16/24	5672	KOESTER ASSOCIATES INC	WATSON MARLOW QUICK RELEASE ELEMENT	6441	3,072.75
02/20/24	5659	SHRIER-MARTIN PROCESS EQUIP	MATERIAL FOR HYPO STATIONS	142201	1,667.00
02/20/24	5661	MALTZ SALES CO	TWIN HILLS HYPO TANK	142201	2,268.00
02/20/24	5675	UTILITRONICS	MAGNETIC METAL LOCATORS	8432	3,044.00
				Sub-Total:	\$182,544.60

**BLANKET PURCHASE ORDERS**

Orders issued to facilitate a smooth work flow in day-to-day operations and reduce paper work. All purchases are approved by a cost center supervisor. \*ALL OF THE FOLLOWING BLANKET ORDERS ARE FOR A 12 MONTH PERIOD.

Date	PONO	Vendor Name	Description	Acctno	Amount
------	------	-------------	-------------	--------	--------

**Purchase Orders Issued over \$1000  
January 30, 2024 through February 26, 2024**

**BLANKET PURCHASE ORDERS**

Orders issued to facilitate a smooth work flow in day-to-day operations and reduce paper work. All purchases are approved by a cost center supervisor. \*ALL OF THE FOLLOWING BLANKET ORDERS ARE FOR A 12 MONTH PERIOD.

Date	PONO	Vendor Name	Description	Acctno	Amount
01/30/24	5620	W20	NYSDOH OPERATOR TRAINING	6161	4,500.00
01/30/24	5622	TOWN OF GREECE	TOWN OF GREECE HIGHWAY PERMIT FEES	VARIOUS	1,750.00
01/30/24	5623	MONROE COUNTY HEALTH DEPT	MONROE COUNTY HEALTH DEPT FEES	VARIOUS	2,500.00
01/31/24	5555	FRONTIER	TELEPHONE AND INTERNET FOR ESOC	VARIOUS	12,720.00
01/31/24	5556	CHARTER COMMUNICATIONS	INTERNET SERVICE FOR SWTP	VARIOUS	17,520.00
01/31/24	5625	GENESEE COUNTY HEALTH DEPT	HEALTH DEPARTMENT PLAN REVIEW FEES	VARIOUS	1,200.00
02/06/24	5641	AMAWALK CONSULTING GROUP LLC	RATE CONSULTING	9022	61,500.00
02/07/24	5636	AT&T MOBILITY-CC	CELLULAR COMMUNICATIONS TO REMOTE FAC.	6352	5,000.00
02/07/24	5640	BURKE GROUP LLC	COMPENSATION CONSULTANT	8022	20,500.00
02/07/24	5643	EXXPRESS TIRE	TIRE SUPPLIES	VARIOUS	4,000.00
02/07/24	5646	HARTER SECREST & EMERY LLP	MONTHLY LEGAL SERVICES	5021	300,000.00
02/07/24	5647	COMMISSIONER TAXATION & FIN	W/C ASSESSMENT	VARIOUS	40,000.00
02/13/24	5654	MONROE CO. CONTROLLER OFFICE	ELECTRIC AND GAS	VARIOUS	4,500,000.00
02/13/24	5662	NYS DEC	SPDES MUNICIPAL FEE	8097	17,500.00
				Sub-Total:	\$4,988,690.00

**ANNUAL COMMODITY ORDERS**

Purchase orders for high volume regularly used items which are bid or quoted to establish an item price good for a year. Purchases are made as required during the period.

Date	PONO	Vendor Name	Description	Acctno	Amount
02/01/24	5632	GHA TECHNOLOGIES INC	BARRACUDA E-MAIL PROTECTION	9426	14,673.90
02/01/24	5621	RANDSCO PIPELINE INC	PAUL ROAD WM REPLACEMENT PROJECT	133350	2,720,740.00
02/21/24	5669	POWER-FLO TECHNOLOGIES, INC	LEE RD BPS 500 HP 480 VOLT AC MOTOR	102501	51,478.00
02/08/24	5479	MATRIX IMAGING SOLUTIONS	PRINT/MAIL CUSTOMER BILLS AND NOTICES	9128	128,554.00
02/08/24	5537	CORE & MAIN	METER COUPLINGS, ADAPTERS, VLVS, FITTING	9341	60,505.90
				Sub-Total:	\$2,975,951.80

**CONTRACT ORDERS**

Purchase orders in which we utilize either Monroe County Contract or New York State Contract prices.

Date	PONO	Vendor Name	Description	Acctno	Amount
02/14/24	5665	ROCHESTER WINDUSTRIAL	COPPER TUBING	1460	14,500.00
				Sub-Total:	\$14,500.00

PO\_Over1000

**Purchase Orders Issued over \$1000  
January 30, 2024 through February 26, 2024**

**Grand Total:** \$8,161,686.40



# Memorandum

To: Amy Molinari, Director of Finance & Business Services

Date: 2/7/24

From: Felicia Romagnolo, Manager of Customer Services

Subject: Recommendation to Hire

Copy: D. Hendrickson

I would like to recommend the appointment of Gillian Bennett to the position of Office Clerk IV in the Finance/Business Services Department, Customer Service Unit.

Gillian is reachable on the Civil Service list. She has customer service experience, working as a server and key holder at Texas Roadhouse, and as a guest relations host at the Strong National Museum. Gillian interviewed favorably with Amy Molinari, Felicia Romagnolo, and Christina Bojko.

I recommend that Gillian be appointed to the title of Office Clerk IV at a rate of \$21.90 per hour effective April 1, 2024.

~~(Dis)~~Approved:  2/8/24  
Director of Finance/Business Services Date

~~(Dis)~~Approved:  2/8/24  
Executive Director Date

Board Resolution: \_\_\_\_\_



# Memorandum

To: Nicholas A. Noce  
 Date: February 27, 2024

From: Chris J. LaManna, P.E. *CJL*  
 File: Personnel

Subject: Recommendation for Appointment  
 Supervisor of Mechanical Maintenance  
 Nick Satter  
 Copies: D. Hendrickson  
 L. Magguilli

I recommend the provisional promotional appointment of Nick Satter to the position of Supervisor of Mechanical Maintenance in the Production and Transmission Department. The Department has a need for this position due to a vacancy resulting from a recent retirement. Mr. Satter has been with the Authority since 2010 and joined the Department in 2018. Since his time with the Department, he has performed well and become a leader in the Mechanical Maintenance group. He has the required experience and has demonstrated the capabilities necessary to meet the requirements of this position. Mr. Satter's appointment will be provisional until he completes the Civil Service Exam for this title the next time it is offered by Monroe County, and is determined to be reachable for appointment.

If approved at the March 7, 2024 Board meeting, Mr. Satter's appointment to the Supervisor of Mechanical Maintenance position will be effective Monday, March 11, 2024 at an annual salary of \$90,667.

Approved: *Christopher J. LaManna* *2/27/24*  
 Director of Production and Transmission Date

~~(Dis)Approved:~~ *Nicholas A. Noce* *2/29/24*  
 Executive Director Date

Board Resolution: \_\_\_\_\_



# MONROE COUNTY WATER AUTHORITY

P.O. Box 10999 • 475 Norris Drive • Rochester, N.Y. 14610-0999

Phone: (585) 442-2000 Fax (585) 442-0220

To: Steve Trotta

Date: 02/27/24

From: Laurel Neff

File: WA 022404

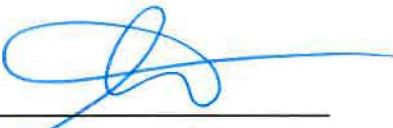
Subject: **Recommendation for Bid Award**

Copies:

Bids were received on February 22, 2024 for **5W-40 Full Synthetic Premium Heavy Duty Engine Oil**. This is for a six (6) month contract with the option to extend for up to five (5) additional six (6) month terms upon mutual consent. The apparent low responsive responsible bidder was Schaeffer Lubricants in the amount of \$13,644.36

Bid packages were sent to 10 Vendors.

I recommend that the bid be awarded to the low responsive, responsible bidder.

~~(Dis)~~Approved by  \_\_\_\_\_ Date 2-27-24

Department Head

~~(Dis)~~Approved by  \_\_\_\_\_ Date 2/27/24

Purchasing

~~(Dis)~~Approved by  \_\_\_\_\_ Date 2/29/24

Executive Director

(Dis)Approved by \_\_\_\_\_ Date \_\_\_\_\_

Executive Assistant/Board





**Monroe County Water Authority**

**Memorandum**

To: Laurie Neff, Purchasing

From: Christopher J. LaManna, P.E., *ck*  
 Director of Production and Transmission

Subject: March 7, 2024 Board Meeting - Agenda Item  
 GAC Replacement - West II Filters  
 Shoremont Water Treatment Plant

Date: February 27, 2024

File: 23-S07 #3

Copies: D. Hendrickson  
 N. Noce  
 T. Stevens  
 S. Priem, P.E.  
 K. Shepard

The following responsive bids were received on February 13, 2024 for the GAC Replacement - West II Filters, Shoremont Water Treatment Plant project. The project involves removing granular activated carbon (GAC)/anthracite and three inches of sand media, and furnishing and installing GAC and sand filter media in the West II Filter Nos. 13 through 15 at the Shoremont Water Treatment Plant. See attached bid tabulation.

- Calgon Carbon Corporation: \$ 866,760.00
- Carbon Activated Corporation: \$ 935,260.00

One additional bid was received from Continental Carbon Group USA, Inc.; however, it was determined to be non-responsive because they did not submit the entire volume of Bid Documents as required by Section 1, Article 15.02. It is recommended that this bid be rejected. Notification of bid rejection will be provided to Continental Carbon Group USA, Inc. accordingly.

There were several minor informalities in Calgon Carbon Corporation's bid, which did not change the bid results as noted in the attached bid tabulation sheet. Staff conducted a thorough review of the bid package including experience, financial status, references, and other related items as required, indicating that they are capable of completing the work. Based on the staff review, I recommend the contract be awarded to Calgon Carbon Corporation as the lowest responsive, responsible bidder for the bid amount of \$866,760.00.

~~(Dis)~~ Approved by: *Christopher J. LaManna* 2/27/24  
 Director of Production and Transmission Date

~~(Dis)~~ Approved by: *Laurie Neff* 2/27/24  
 Purchasing Agent Date


(Dis) Approved by: \_\_\_\_\_  
 Secretary to the Authority Date

~~(Dis)~~ Approved by: *A. LaManna* 2/29/24  
 Executive Director Date

Attachments: Bid Tabulation Sheet

**GAC Replacement - West II Filters**  
Shoremont Water Treatment Plant

I certify that this tabulation is a true representation of bids received on February 13, 2024 at 10:00 a.m. for this project

By: 

Eng. No.: 23-507  
Auth. No.: 142-000  
Bid Opening: February 13, 2024

Date: 2/27/24

Item No.	Description	Unit	Estimated Quantity	Engineer's Estimate		Calgon Carbon Corporation 3000 GSK Drive Moon Township, PA 15108 (412) 419-5735		Carbon Activated Corporation 3774 Hoover Road Blasdell, NY 14219 (716) 821-7830	
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
1.0	Filter Media - GAC	LS	1	\$ 803,000.00	\$ 803,000.00	\$ 832,500.00	\$ 832,500.00	\$ 892,000.00	\$ 892,000.00
2.0	Filter Media - Sand	LS	1	\$ 22,000.00	\$ 22,000.00	\$ 27,000.00	\$ 27,000.00	\$ 36,000.00	\$ 36,000.00
3.0	Filter Media - Additional Sand	CF	484	\$ 15.00	\$ 7,260.00	\$ 15.00	\$ 7,260.00	\$ 15.00	\$ 7,260.00
<b>Total</b>					\$832,260.00		\$866,760.00		\$935,260.00

Bid Informalities:

Calgon Carbon Corporation - Total Bid Price did not include Bid Item No. 3.0, which was a stipulated minimum amount. Total Bid amount increased by \$7,260.00. Corporate Resolution was notarized; however, no seal was applied.



**Monroe County Water Authority**

**Memorandum**

To: Chris LaManna, P.E., Director of Production and Transmission  
Laurie Neff, Purchasing Agent

Date: February 26, 2024

From: Roy Cleveland, Supervisor of Engineering Support

RIC

File: 22-S02 #3

Subject: March 7, 2024 Board Meeting - Agenda Item  
Pavilion BPS Generator

Copies: N. Noce  
L. Magguilli  
D. Hendrickson

Attached are the results of the bid opening on February 26, 2024, for the above project. The unit price contract involves furnishing and delivering one 100kW, 480 VAC, 60Hz, 3 phase diesel powered engine generator, level 2 sound attenuated outdoor enclosure, automatic transfer switch and appurtenances for the Pavilion Booster Pumping Station. One bid was received in the amount of \$82,540. The Engineer's estimate was \$88,000. A bid tabulation sheet is attached. Southworth-Milton Inc. D.B.A Milton CAT submitted the lowest bid.

Milton CAT has successfully supplied material and completed work for the Authority in the past.

Based on Milton CAT's qualifications and past performance with the Authority, it is my recommendation that the Board authorize the Executive Director to award this unit price contract to the lowest responsive, responsible bidder, Milton CAT, for the amount of \$82,540.

~~(Dis)~~ Approved by: Chris LaManna  
Director of Production and Transmission

2/27/24  
Date

~~(Dis)~~ Approved by: Laurie Neff  
Purchasing Agent

2/27/24  
Date

(Dis) Approved by: \_\_\_\_\_  
Secretary to the Authority

\_\_\_\_\_  
Date

~~(Dis)~~ Approved by: N. Noce  
Executive Director

2/29/24  
Date

Attachments: Bid Tabulation Sheet

**Pavilion BPS Generator  
Town of Pavilion**

I certify that this tabulation is a true representation of bids received on February 26, 2024 at 11:00 a.m. for this project.

Eng. No.: 22-S02  
Auth. No.: -  
Bid Opening: February 26, 2024

By: Ray J. L. L.

Date: 02-26-24

				Engineers Estimate		Southworth-Milton, Inc. (dba Milton Cat) 4810 E Saile Drive Batavia, NY 14020 716-277-4295	
Item No.	Description	Estimated Quantity	Unit	Unit Price	Amount	Unit Price	Amount
1	100kW Generator	1	Ea.	\$88,000.00	\$88,000.00	\$82,540.00	\$82,540.00
				\$88,000.00		\$82,540.00	



**Monroe County Water Authority**

**Memorandum**

To: Chris LaManna, P.E., Director of Production and Transmission  
 Laurie Neff, Purchasing Agent

Date: February 26, 2024

From: Roy Cleveland, Supervisor of Engineering Support RCC

File: 17-S01 #3

Subject: March 7, 2024 Board Meeting - Agenda Item  
 Shoremont West 1 Water Treatment Plant  
 Phase 3 Improvements

Copies: N. Noce  
 L. Magguilli  
 D. Hendrickson

Attached are the results of the bid opening on February 22, 2024, for the above project. The contract involves mechanical improvements to the filters, including addition of filter to waste, replacement of valves and actuators, and appurtenant work. There was one contractor submitting a bid of \$3,395,000. The Engineer's estimate was \$3,530,000. A bid tabulation sheet is attached. John W. Danforth Company submitted the lowest bid. There were no informalities in their bid.

John W. Danforth Company has successfully completed many projects for the Authority.

The Authority's engineer consultant for the project, GHD, reviewed John W. Danforth Company's bid and qualifications. Based on their review of the bid and qualifications, their recommendation of award, and John W. Danforth Company's past performance with the Authority, it is my recommendation that the Board authorize the Executive Director, to award this contract to the lowest responsive, responsible bidder, John W. Danforth Company for the bid amount of \$3,395,000.

~~(Dis)~~ Approved by: *Christopher J. LaManna*  
 Director of Production and Transmission

2/27/24  
 Date

~~(Dis)~~ Approved by: *Laurie Neff*  
 Purchasing Agent

2/27/24  
 Date

(Dis) Approved by: \_\_\_\_\_  
 Secretary to the Authority

\_\_\_\_\_  
 Date

~~(Dis)~~ Approved by: *Nicholas Noce*  
 Executive Director

2/29/24  
 Date

Attachments: Bid Tabulation Sheet  
 GHD Recommendation Letter

**Shoremont West 1 Water Treatment Plant Phase 3 Improvements**

I certify that this tabulation is a true representation of bids received on February 22, 2024 at 11:00 a.m. for this project.

Eng. No.: 17-S01  
 Auth. No.: 131-500  
 Bid Opening: 2/22/2024

By: Bryan Malone  
 Date: 2/22/2024

<b>Engineers Cost Opinion</b>				<b>John W. Danforth Company 930 Old Dutch Road Victor, New York 14564 (585) 924-7030</b>			
<b>Item No.</b>	<b>Description</b>	<b>Estimated Quantity</b>	<b>Unit</b>	<b>Unit Price</b>	<b>Amount</b>	<b>Unit Price</b>	<b>Amount</b>
1.0	General Construction	1	LS	\$ 3,530,000.00	\$ 3,530,000.00	\$ 3,395,000.00	\$ 3,395,000.00
					\$ 3,530,000.00		
							\$ 3,395,000.00

Bid Informalities:  
 1. None

5788 Widewaters Parkway, Suite 2A  
Syracuse, New York 13214  
United States  
www.ghd.com



Your ref: 17-S01  
Our ref: 11214256

February 26, 2024

Christopher LaManna, P.E.  
Director of Production and Transmission  
Monroe County Water Authority  
475 Norris Dr.  
Rochester, NY 14610

### **Bid Results for MCWA Shoremont West 1 Water Treatment Plant Phase 3 Improvements**

Dear Mr. LaManna:

Bids for the Shoremont West 1 Water Treatment Plant Phase 3 Improvements project for the Monroe County Water Authority (MCWA) were received and opened by MCWA on Thursday, February 22, 2024, at 11:00 a.m.

The project generally consists of process mechanical improvements to the filters, including addition of filter to waste, replacement of valves and actuators, and appurtenant work. Only one bid was received for this Contract which is summarized in the enclosed Canvass of Bids.

John W. Danforth Company (Danforth) submitted a total bid price amount of \$3,395,000.00. GHD has reviewed the submitted bid proposal for conformance with the bidding requirements. Upon reviewing the submitted bid proposal, no discrepancies, informalities, or mathematical errors were noted in the submitted bid.

The total bid amount for Danforth is approximately 4% lower than the engineer's opinion of probable cost of \$3,530,000.00.

GHD has confirmed that Danforth is comfortable with their bid and is prepared to execute a contract with the MCWA. GHD has reviewed the qualifications and experience of Danforth and found that they have performed similar work acceptably. GHD recommends award of the Shoremont West 1 Water Treatment Plant Phase 3 Improvements project contract to Danforth in the amount of \$3,395,000.00.

Should you have any questions, please don't hesitate to contact me.

Regards

A handwritten signature in cursive script that reads "Bryan Malone".

**Bryan Malone**  
Engineer

+1 315 802-0306  
bryan.malone@ghd.com

cc: Roy Cleveland, MCWA  
Jason Davenport, PE, GHD Consulting Services, Inc.  
Kevin Castro, PE, GHD Consulting Services, Inc.



# Memorandum

To: Laurel Neff, Purchasing

From: Stephen M. Savage, P.E., Director of Engineering

Subject: March 7, 2024 Board Meeting - Agenda Item  
2024 Pavement Replacement Contract – East Side

Date: February 6, 2024

File: 24-011 #3

Copies: D. Hendrickson  
N. Noce  
S. Priem, P.E.

Attached are the results of the bid opening on February 1, 2024 for the above project. The project involves asphalt and concrete pavement restoration at locations within the east side of the Water Authority's service area. Two contractors' submitted bids ranging from \$2,226,975 to \$3,253,280; the Engineer's estimate was \$2,180,505. A bid tabulation sheet is attached; Central Roadways, Inc. submitted the lowest bid.

Central Roadways, Inc. has successfully completed projects for the Authority in the past. Staff has conducted a thorough review of the bid package including experience; financial status, references, and other related items as required, indicating that they are capable of completing the work.

Based on the staff review of Central Roadways, Inc. qualifications, it is my recommendation that the Board authorize the Executive Director to award this contract to the lowest responsive, responsible bidder; Central Roadways, Inc. for the amount of \$2,226,975.

(Dis) Approved by: Laurel Neff 2/28/24  
Purchasing Date

(Dis) Approved by: Nickolas Noce 2/29/24  
Executive Director Date

Attachments: Bid Tabulation Sheet



I certify that this tabulation is a true representation of bids received on February 1, 2024 at 2:00 p.m. for this project

2024 Pavement Replacement Contract East

Eng. No.: 24-011  
Auth. No.:

By: S. Priem

Date: 2/2/24

Item No.	Description	Estimated Quantity	Unit	Engineers Estimate		Central Roadways, Inc. 590 Salt Road Webster New York 14580 (585)-265-2117		Villager Construction, Inc. 425 Old Macedon Center Road Fairport, New York 14450 (585) 223-7697	
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
1.0	Asphalt Replacement (< or = 3 cf per patch)	30.00	CF	\$ 51.00	\$ 1,530.00	\$ 55.00	\$ 1,650.00	\$ 320.00	\$ 9,600.00
2.0	Asphalt Replacement (> 3 but < or = 25 cf per patch)	1,000.00	CF	\$ 19.00	\$ 19,000.00	\$ 21.00	\$ 21,000.00	\$ 100.00	\$ 100,000.00
3.0	Asphalt Replacement (> 25 but < or = 100 cf per patch)	17,000.00	CF	\$ 23.00	\$ 391,000.00	\$ 21.00	\$ 357,000.00	\$ 62.00	\$ 1,054,000.00
4.0	Asphalt Replacement (> 100 but < or = 1,000 cf per patch)	52,500.00	CF	\$ 22.00	\$ 1,155,000.00	\$ 24.00	\$ 1,260,000.00	\$ 25.00	\$ 1,312,500.00
5.0	Asphalt Replacement (> 1,000 cf per patch)	11,000.00	CF	\$ 19.00	\$ 209,000.00	\$ 18.50	\$ 203,500.00	\$ 23.00	\$ 253,000.00
6.0	Concrete Subbase	100.00	CF	\$ 13.00	\$ 1,300.00	\$ 20.00	\$ 2,000.00	\$ 70.00	\$ 7,000.00
7.0	Type 2 Select Fill (#2 Crusher Run)	100.00	CF	\$ 0.75	\$ 75.00	\$ 1.00	\$ 100.00	\$ 7.60	\$ 760.00
8.0	Mobilization	10.00	EA	\$ 200.00	\$ 2,000.00	\$ 400.00	\$ 4,000.00	\$ 1,600.00	\$ 16,000.00
9.0	Saw Cut Pavement	250.00	LF	\$ 6.00	\$ 1,500.00	\$ 5.00	\$ 1,250.00	\$ 5.10	\$ 1,275.00
10.0	Traffic Inductance Loop - Saw Cut and Seal Pavement	400.00	LF	\$ 6.00	\$ 2,400.00	\$ 5.00	\$ 2,000.00	\$ 24.00	\$ 9,600.00
11.0	Traffic Inductance Loop - Inductance Wire	1,000.00	LF	\$ 3.00	\$ 3,000.00	\$ 2.00	\$ 2,000.00	\$ 2.20	\$ 2,200.00
12.0	Valve and Curb Box - Adjustment	250.00	EA	\$ 42.00	\$ 10,500.00	\$ 50.00	\$ 12,500.00	\$ 210.00	\$ 52,500.00
14.0	Crack and Gouge Filler	1,500.00	LF	\$ 1.00	\$ 1,500.00	\$ 1.20	\$ 1,800.00	\$ 4.00	\$ 6,000.00
15.0	Milling	40,000.00	SF	\$ 4.00	\$ 160,000.00	\$ 2.50	\$ 100,000.00	\$ 3.30	\$ 132,000.00
16.0	Concrete Sidewalk and Gutter	3,500.00	CF	\$ 50.00	\$ 175,000.00	\$ 60.00	\$ 210,000.00	\$ 54.00	\$ 189,000.00
17.0	Concrete Curb	100.00	LF	\$ 40.00	\$ 4,000.00	\$ 50.00	\$ 5,000.00	\$ 95.00	\$ 9,500.00
18.0	Driveway Sealer	5,000.00	SF	\$ 0.65	\$ 3,250.00	\$ 0.25	\$ 1,250.00	\$ 0.50	\$ 2,500.00
19.0	Re-Set Granite Curb	150.00	LF	\$ 20.00	\$ 3,000.00	\$ 35.00	\$ 5,250.00	\$ 33.00	\$ 4,950.00
20.0	Winter Concrete	200.00	CF	\$ 18.00	\$ 3,600.00	\$ 25.00	\$ 5,000.00	\$ 30.00	\$ 6,000.00
21.0	Road Striping - 4" Stripes	2,500.00	LF	\$ 2.00	\$ 5,000.00	\$ 2.00	\$ 5,000.00	\$ 5.00	\$ 12,500.00
22.0	Road Striping - Pre-Formed Symbols	10.00	EA	\$ 7.50	\$ 75.00	\$ 25.00	\$ 250.00	\$ 500.00	\$ 5,000.00
23.0	Stamped Concrete	25.00	SF	\$ 25.00	\$ 625.00	\$ 45.00	\$ 1,125.00	\$ 190.00	\$ 4,750.00
24.0	Adjust Catch Basin or Manhole - Top Section	5.00	EA	\$ 750.00	\$ 3,750.00	\$ 500.00	\$ 2,500.00	\$ 2,200.00	\$ 11,000.00
25.0	Install Catch Basin or Manhole - Complete	1.00	EA	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 4,900.00	\$ 4,900.00
26.0	Bollard	2.00	EA	\$ 450.00	\$ 900.00	\$ 900.00	\$ 1,800.00	\$ 660.00	\$ 1,320.00
28.0	Emergency Mobilization	10.00	EA	\$ 400.00	\$ 4,000.00	\$ 400.00	\$ 4,000.00	\$ 2,700.00	\$ 27,000.00
40.0	Removal of Concrete Subbase or Concrete Pavement	50.00	CF	\$ 25.00	\$ 1,250.00	\$ 25.00	\$ 1,250.00	\$ 41.00	\$ 2,050.00
41.0	Exploratory Excavation in Pavement	100.00	CF	\$ 50.00	\$ 5,000.00	\$ 50.00	\$ 5,000.00	\$ 71.00	\$ 7,100.00
42.0	Reinforcing Bar	25.00	EA	\$ 20.00	\$ 500.00	\$ 20.00	\$ 500.00	\$ 21.00	\$ 525.00
43.0	2ft x 5ft Detectable Warning Surface	5.00	EA	\$ 800.00	\$ 4,000.00	\$ 800.00	\$ 4,000.00	\$ 1,000.00	\$ 5,000.00
44.0	Bump Sign	5.00	EA	\$ 750.00	\$ 3,750.00	\$ 750.00	\$ 3,750.00	\$ 750.00	\$ 3,750.00
<b>Total</b>					<b>\$2,180,505.00</b>		<b>\$2,226,975.00</b>		<b>\$3,253,280.00</b>

Bid Informalities:

Low Bidder

2nd Low Bidder



# Memorandum

To: Laurel Neff, Purchasing

Date: February 6, 2024

From: Stephen M. Savage, P.E., Director of Engineering

File: 24-012 #3

Subject: March 7, 2024 Board Meeting - Agenda Item  
2024 Pavement Replacement Contract - West Side

Copies: N. Noce  
D. Hendrickson  
S. Priem, P.E.

Attached are the results of the bid opening on February 1, 2024 for the above project. The project involves asphalt and concrete pavement restoration at locations within the Water Authority's East Side service area. Two contractors' submitted bids ranging from \$1,387,775 to \$2,078,630; the Engineer's estimate was \$1,331,305. A bid tabulation sheet is attached; Central Roadways, Inc. submitted the lowest bid.

Central Roadways, Inc. has successfully completed projects for the Authority in the past. Staff has conducted a thorough review of the bid package including experience; financial status, references, and other related items as required, indicating that they are capable of completing the work.

Based on the staff review of Central Roadways, Inc. qualifications, it is my recommendation that the Board authorize the Executive Director to award this contract to the lowest responsive, responsible bidder; Central Roadways, Inc. for the amount of \$1,387,775.

~~(Dis)~~ Approved by:   
Purchasing

Date

~~(Dis)~~ Approved by:   
Executive Director

Date

Attachments: Bid Tabulation Sheet





# Memorandum

To: Laurel Neff, Purchasing

From: Stephen M. Savage, P.E., Director of Engineering

Subject: March 7, 2024 Board Meeting - Agenda Item  
2024 Lawn Restoration Contract – East Side

Date: February 22, 2024

File: 24-013 #3

Copies: N. Noce  
D. Hendrickson  
S. Priem, P.E.

Attached are the results of the bid opening on February 22, 2024 for the above project. The project involves Lawn restoration at locations within the east side of the Water Authority’s service area. One contractor submitted a bid of \$349,000; the Engineer’s estimate was \$309,000. A bid tabulation sheet is attached; Central Roadways, Inc. submitted the only bid.

Central Roadways, Inc. has successfully completed projects for the Authority in the past. Staff has conducted a thorough review of the bid package including experience; financial status, references, and other related items as required, indicating that they are capable of completing the work.

Based on the staff review of Central Roadways, Inc. qualifications, it is my recommendation that the Board authorize the Executive Director to award this contract to the lowest responsive, responsible bidder; Central Roadways, Inc. for the amount of \$349,000.

~~(Dis)~~ Approved by: Laurel Neff  
Purchasing

2/28/24  
Date

~~(Dis)~~ Approved by: Nicholas Noce  
Executive Director

2/29/24  
Date

Attachments: Bid Tabulation Sheet





Memorandum

To: Laurel Neff, Purchasing Date: February 22, 2024

From: Stephen M. Savage, P.E., Director of Engineering File: 24-014 #3

Subject: March 7, 2024 Board Meeting - Agenda Item Copies: N. Noce  
 2024 Lawn Restoration Contract – West Side D. Hendrickson  
S. Priem, P.E.

Attached are the results of the bid opening on February 22, 2024 for the above project. The project involves Lawn restoration at locations within the west side of the Water Authority’s service area. One contractor submitted a bid of \$254,000; the Engineer’s estimate was \$233,000. A bid tabulation sheet is attached; Central Roadways, Inc. submitted the only bid.

Central Roadways, Inc. has successfully completed projects for the Authority in the past. Staff has conducted a thorough review of the bid package including experience; financial status, references, and other related items as required, indicating that they are capable of completing the work.

Based on the staff review of Central Roadways, Inc. qualifications, it is my recommendation that the Board authorize the Executive Director to award this contract to the lowest responsive, responsible bidder; Central Roadways, Inc. for the amount of \$254,000.

~~(Dis)~~ Approved by: Laurel Neff 2/28/24  
 Purchasing Date

~~(Dis)~~ Approved by: Nicholas Noce 2/29/24  
 Executive Director Date

Attachments: Bid Tabulation Sheet

I certify that this tabulation is a true representation of bids received on February 22, 2024 at 2:00 p.m. for this project

2024 Lawn Restoration Contract West

Eng. No.: 24-014  
Auth. No.:

By: S. Priem \_\_\_\_\_

2/22/2024 \_\_\_\_\_

				Engineers Estimate		Central Roadways, Inc. 590 Silk Road Webster New York 14580 (585)-265-2117			
Item No.	Description	Estimated Quantity	Unit	Unit Price	Amount	Unit Price	Amount		
1.0	Lawn Restoration	300,000.00	SF	\$ 0.76	\$ 228,000.00	\$ 0.83	\$ 249,000.00		
2.0	Annual Erosion Control Materials Allowance	1.00	DC	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
<b>Total</b>					<b>\$233,000.00</b>		<b>\$254,000.00</b>		

Bid Informalities:

Low Bidder

**MONROE COUNTY WATER AUTHORITY**  
**(A Discretely Presented Component Unit of**  
**the County of Monroe, New York)**

**Basic Financial Statements,**  
**Supplementary Information and**  
**Independent Auditors' Report**

**December 31, 2023 and 2022**



MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1 - 3
Management's Discussion and Analysis	4 - 11
Basic Financial Statements:	
Statements of Net Position	12
Statements of Revenue, Expenses and Changes in Net Position	13
Statements of Cash Flows	14 - 15
Notes to Financial Statements	16 - 41
Required Supplementary Information:	
Schedule of Changes in the Authority's Total OPEB Liability and Related Ratios	42
Schedule of the Authority's Proportionate Share of the Net Pension Liability	43
Schedule of the Authority's Pension Contributions	44
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	45 - 46

\* \* \* \* \*

## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
Monroe County Water Authority:

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of the Monroe County Water Authority (the Authority), a discretely presented component unit of the County of Monroe, New York, as of and for the years ended December 31, 2023 and 2022, and the related notes to financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority, as of December 31, 2023 and 2022, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audits of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audits.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the additional information on pages 42 through 44 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with

management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated , 2024, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Authority's internal control over financial reporting and compliance.

Williamsville, New York  
, 2024

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Management's Discussion and Analysis

December 31, 2023 and 2022

The Monroe County Water Authority (the Authority) is a not-for-profit public benefit corporation that reliably provides quality, affordable water that fosters economic vitality and enhanced quality of life for Monroe County, New York (the County) and area communities who request service. The Authority is a discretely presented component unit of the County.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The financial statements of the Authority include the Statement of Net Position, the Statement of Revenue, Expenses and Changes in Net Position, the Statement of Cash Flows, and related notes to financial statements. The Statement of Net Position provides information about the nature and the amounts of investments and resources (assets), deferred outflows of resources, and the obligations to the Authority's creditors (liabilities), and deferred inflows of resources, with the difference between these reported as net position.

The Statement of Revenue, Expenses and Changes in Net Position shows how the Authority's net position changed during the year. It accounts for all the year's revenue and expenses, measures the financial results of the Authority's operations for the year and can be used to determine how the Authority has funded its costs.

The Statement of Cash Flows provides information about the Authority's cash receipts, cash payments, and net changes in cash resulting from operations, capital and related financing, and investing activities.

The notes to financial statements contain information that is essential to the understanding of the financial statements, such as the Authority's accounting methods and policies.

Management provides the following discussion and analysis of the Authority's financial position and activities. This overview is provided for the year ended December 31, 2023 and 2022. The information contained in this analysis should be used by the reader in conjunction with the information contained in our audited financial statements and the notes to those financial statements, all of which follow this narrative on the subsequent pages.

### **FINANCIAL HIGHLIGHTS**

The Authority's financial statements are prepared on the accrual basis of accounting promulgated by the Governmental Accounting Standards Board. The Authority is a single-purpose entity and revenue is recognized when earned, not received. Expenses are recognized when incurred, not when they are paid.

The 2023 and 2022 financial statements are presented with comparative totals from 2021.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Management's Discussion and Analysis, Continued

- The assets and deferred outflows of resources of the Authority exceeded its liabilities and deferred inflows of resources at the close of 2023 and 2022 by \$383,531,123 and \$360,438,386, respectively, (net position).
- Operating revenue increased \$2,417,695 from 2022 to 2023. Operating revenue increased \$4,040,237 from 2021 to 2022. The increase in both years is due to rate increases.

Summary of Operations and Change in Net Position

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Operating revenue	\$ 87,359,613	84,941,918	80,901,681
Operating expenses	<u>(66,995,562)</u>	<u>(63,978,935)</u>	<u>(67,996,454)</u>
Operating income	20,364,051	20,962,983	12,905,227
Non-operating expenses, net	<u>(535,556)</u>	<u>(4,657,827)</u>	<u>(5,805,303)</u>
Income before capital contributions	19,828,495	16,305,156	7,099,924
Capital contributions	<u>3,264,242</u>	<u>3,647,050</u>	<u>4,466,997</u>
Change in net position	\$ <u>23,092,737</u>	<u>19,952,206</u>	<u>11,566,921</u>

Capital contributions are revenue from developers and customers for water system capital improvements donated to the Authority.

**MONROE COUNTY WATER AUTHORITY**  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Management's Discussion and Analysis, Continued

Financial Position Summary

Net position is an indication of the Authority's financial strength. The Authority's net position as of December 31, 2023 and 2022 is \$383,531,123 and \$360,438,386, respectively. A summary of the Authority's financial position is shown below.

	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Assets:</b>			
Current assets	\$ 136,170,661	126,221,184	109,906,945
Capital assets	437,921,748	430,911,638	430,588,225
Funds held by trustee	18,491,624	17,647,153	20,767,803
Net pension asset	-	4,965,984	-
Restricted assets	<u>1,586,728</u>	<u>1,861,691</u>	<u>2,737,993</u>
Total assets	<u>594,170,761</u>	<u>581,607,650</u>	<u>564,000,966</u>
Deferred Outflows of Resources	<u>24,860,254</u>	<u>30,330,776</u>	<u>38,799,463</u>
<b>Liabilities:</b>			
Current liabilities, including current portion of long-term	16,759,661	15,678,129	15,067,433
Long-term liabilities	<u>184,098,096</u>	<u>192,019,267</u>	<u>220,794,350</u>
Total liabilities	<u>200,857,757</u>	<u>207,697,396</u>	<u>235,861,783</u>
Deferred Inflows of Resources	<u>34,642,135</u>	<u>43,802,644</u>	<u>26,452,466</u>
<b>Net Position:</b>			
Net investment in capital assets	303,745,086	291,882,114	286,855,839
Restricted	1,586,728	1,675,171	2,737,993
Unrestricted	<u>78,199,309</u>	<u>66,881,101</u>	<u>50,892,348</u>
Total net position	<u>\$ 383,531,123</u>	<u>360,438,386</u>	<u>340,486,180</u>

Total assets increased from December 31, 2022 to 2023 by \$12,563,111 due to increased investment balances and capital asset additions offset by depreciation expense as well as the net pension asset being a net pension liability in the current year, while total assets increased in 2022 due to increased investment balances offset by decreased cash balances.

Total liabilities decreased by \$6,839,639 in 2023 due primarily to the actuarial valuations of the other postemployment benefits plan (OPEB) and the New York State and Local Retirement Plan (the pension plan) while total liabilities decreased by \$28,164,387 in 2022 due primarily to the actuarial valuations of OPEB and the pension plan.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Management's Discussion and Analysis, Continued

Deferred outflows of resources and deferred inflows of resources at December 31, 2023 and 2022 changed due primarily to actuarial values from OPEB and the pension plan.

As a water utility, the Authority has a significant investment in infrastructure. The Authority's infrastructure includes approximately 3,350 miles of pipelines ranging from 2-inch in diameter to 60-inch in diameter, 49 booster pumping stations, 51 storage tanks, 2 reservoirs, 3 water treatment plants, land and other facilities required in the treatment and distribution of potable water to its customers. The Authority's net position also includes funds available to pay for ongoing and future construction or replacements, and/or additions, to this infrastructure.

Authority Rates and Charges

The Authority sets its rates annually in concurrence with the adoption of its annual operating budget. The Authority is required by its Master Trust Indenture dated October 1, 1991 and Supplemental Indentures issued with and specific to each subsequent revenue bond issue (Trust Indentures) to set rates and fees sufficient to cover all of its operating and capital expenses.

Many factors were considered by the Authority's Board members when the rates were being set. Based in part on the recommendation of the Authority's independent rate consultant, the commodity and base rates increased by a modest amount and are shown in the following table.

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Residential/quarterly:			
Daily base charge per connection (up to ¾")	\$ 0.26	0.25	0.24
Commodity charge per 1,000 gallons	3.80	3.58	3.53
Large commercial/monthly:			
Daily base charge per connection			
Commodity charge per 1,000 gallons -	\$ 2.08 - 54.60	1.93 - 50.60	1.35 - 31.01
First 125,000 gallons	3.80	3.58	3.53
Each additional 1,000 gallons	2.71	2.55	2.51
Water district/wholesale:			
Daily base charge per connection	\$ 2.08 - 54.60	1.93 - 50.60	1.35 - 31.01
Commodity charge per 1,000 gallons	2.32	2.25	2.29
<u>Summary of Operating Revenue</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Water sales:			
Residential/quarterly	\$ 68,745,585	67,471,091	63,986,170
Large commercial/monthly	7,306,289	7,346,583	6,855,080
Water districts wholesale	<u>5,384,851</u>	<u>4,788,030</u>	<u>4,728,140</u>
Total water sales	81,436,725	79,605,704	75,569,390
Other water and operating revenue	<u>5,922,888</u>	<u>5,336,214</u>	<u>5,332,291</u>
Total operating revenue	<u>\$ 87,359,613</u>	<u>84,941,918</u>	<u>80,901,681</u>



MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Management's Discussion and Analysis, Continued

Revenue

Water sales for 2023 and 2022 were projected based on average historical usage with the typical residential customer using approximately 69 thousand gallons of water annually. The 2023 and 2022 water sales, which include the residential, large commercial and water district classes, were \$1,831,021 and \$4,036,314 more than those of 2022 and 2021, respectively.

Other water revenue for 2023 and 2022 includes private fire services in the amount of \$1,433,255 and \$1,377,691, respectively, and late charges in the amount of \$1,134,807 and \$1,098,997, respectively. Also included are payments made to the Authority by Genesee County for debt service on facilities constructed and owned by the Authority for the benefit of the respective counties. In 2023 and 2022, the service fee for Genesee County was \$2,077,292 and \$2,074,926, respectively.

Operating Expenses

The Authority's expenses (excluding depreciation and amortization) are budgeted and tracked functionally by operating department. The Authority is divided into the following five departments: Administration; Production/Transmission; Engineering; Facilities, Fleet & Operations; and Finance & Business Services.

The following is a breakdown of the Authority's functional expenses by operating department (excluding depreciation and amortization):

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Functional expenses:			
Administration	\$ 3,963,220	3,776,000	10,440,996
Production/transmission	15,610,961	15,948,831	13,839,409
Engineering	4,515,398	3,249,832	3,534,341
Facilities, fleet & operations	14,160,597	13,889,840	13,398,153
Finance and business services	<u>7,658,409</u>	<u>6,973,322</u>	<u>7,415,505</u>
Total functional expenses	<u>\$ 45,908,585</u>	<u>43,837,825</u>	<u>48,628,404</u>

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Management's Discussion and Analysis, Continued

The following is a breakdown of the Authority's total operating expenses:

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Operating expenses:			
Salaries and fringe benefits	\$ 24,672,885	24,679,831	24,663,087
Operations and maintenance	17,144,261	16,555,385	12,748,091
General and administrative	3,848,439	2,359,609	10,974,226
City contract - capital	243,000	243,000	243,000
Depreciation and amortization	<u>21,086,977</u>	<u>20,141,110</u>	<u>19,368,050</u>
Total operating expenses	<u>\$ 66,995,562</u>	<u>63,978,935</u>	<u>67,996,454</u>

Total operating expenses increased \$3,016,627 from 2022. Salaries and Benefits decreased \$6,946. Operations and Maintenance expense increased \$588,876 compared to 2022. General and administrative expenses increased \$1,488,830 from 2022. City contract - capital is the Authority's share of capital projects outlined in the 2011 Exchange Agreement for Water Supply with the City of Rochester and did not change for 2023.

Total operating expenses decreased \$4,017,519 from 2021. Salaries and Benefits increased \$16,744. Operations and Maintenance expense increased \$3,807,294 compared to 2021. General and administrative expenses decreased \$8,614,617 from 2021. City contract - capital is the Authority's share of capital projects outlined in the 2011 Exchange Agreement for Water Supply with the City of Rochester and did not change for 2022.

Non-Operating Revenue (Expenses)

The Authority's non-operating revenue (expenses) is composed of the following:

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Non-operating revenue (expenses):			
Federal interest subsidy	\$ 1,523,441	1,711,098	1,905,752
Interest earnings	5,091,869	1,416,763	74,098
Interest expense	(6,931,815)	(7,173,475)	(7,356,804)
Loss on disposal of capital assets	(362,104)	(384,966)	(394,108)
Realized and unrealized gains on investments, net	<u>143,053</u>	<u>(227,247)</u>	<u>(34,241)</u>
Total non-operating revenue (expenses), net	<u>\$ (535,556)</u>	<u>(4,657,827)</u>	<u>(5,805,303)</u>

**MONROE COUNTY WATER AUTHORITY**  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Management's Discussion and Analysis, Continued

**CAPITAL ASSETS**

At the end of 2023 and 2022, the Authority had \$437,921,748 and \$430,911,638, respectively, invested in a broad range of capital assets (see table below).

	Capital Assets, Net of Depreciation		
	<u>2023</u>	<u>2022</u>	<u>2021</u>
Land easements	\$ 10,892,678	10,852,327	10,608,853
Construction-in-progress	8,965,826	7,539,688	20,623,931
Land improvements	7,836,830	7,829,480	7,829,480
Production and distribution system	275,563,655	266,961,088	257,070,621
Pipelines and district facilities	363,090,316	353,352,205	335,985,142
Meters and services	118,228,704	112,799,979	108,786,308
Automotive and construction equipment	9,978,840	9,235,750	8,888,839
Water facility capital lease	78,056,980	78,056,980	78,056,980
Furniture, fixtures and other equipment	3,498,779	3,498,779	3,646,666
Accumulated depreciation	(438,190,860)	(419,214,638)	(400,908,595)
	<u>\$ 437,921,748</u>	<u>430,911,638</u>	<u>430,588,225</u>

**DEBT ADMINISTRATION**

Water Revenue Bonds

As of December 31, 2023 and 2022, the Authority has six water revenue bond series outstanding totaling, \$130,350,000 and \$135,025,000, respectively. The 2007 Series bonds continue to be payable by Genesee County to the Authority under the terms of the Construction Services Agreement between Genesee County and the Authority dated May 24, 2000. A portion of the 2020 Series bonds are also payable by Genesee County to the Authority.

	Outstanding as of December <u>2023</u>	Outstanding as of December <u>2022</u>	Outstanding as of December <u>2021</u>	Principal Due <u>2024</u>
<u>Authority Bond Series</u>				
2007 Series Refunding	\$ 11,085,000	11,710,000	12,325,000	635,000
2010B Series	77,995,000	80,695,000	83,295,000	2,805,000
2012 Series	4,420,000	4,645,000	4,860,000	235,000
2013 Series	12,710,000	13,215,000	13,715,000	515,000
2017 Series	3,290,000	3,515,000	3,735,000	235,000
2020 Series	<u>20,850,000</u>	<u>21,245,000</u>	<u>21,620,000</u>	<u>415,000</u>
Total	<u>\$ 130,350,000</u>	<u>135,025,000</u>	<u>139,550,000</u>	<u>4,840,000</u>

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Management's Discussion and Analysis, Continued

Credit Ratings

The Authority is the recipient of very favorable credit ratings from both Moody's Investors Service and Standard & Poor's. The Authority has an Aa1 rating assigned to its revenue bonds by Moody's Investors Service and an AA+ rating by Standard & Poor's. The Authority's bond ratings were last reviewed by Moody's Investor Service in March of 2020 and by Standard & Poor's in March of 2020 in conjunction with the 2020 bond issuance. The Authority issues revenue bonds subject to its Master Trust Indenture dated October 1, 1991 and Supplemental Indentures issued with, and specific to, each subsequent revenue bond issue.

**ECONOMIC FACTORS AND NEXT YEAR'S GOALS**

The Authority continues to develop the necessary infrastructure and operational practices to meet its short and long-term plans while ensuring quality customer service is provided and competitive rates are being maintained.

In 2024, the Authority intends to spend approximately \$19M for capital improvements, including the following major projects.

- Water Main Rehabilitation and Replacements
- Lee Road BP5 HVAC/Electrical
- Service Replacements
- Residential Meter Replacements
- West Webster Tank
- Walker Road Tank

The Authority believes it possesses the financial and leadership capabilities to accomplish its goals during the upcoming year.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Authority's finances for all those interested. Questions concerning any of the information provided in this report or requests for additional information should be addressed in writing to the Director of Finance & Business Services, Monroe County Water Authority, 475 Norris Drive, Rochester, New York, 14610 or call (585) 442-2000.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of the County of Monroe, New York)  
Statements of Net Position  
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Assets:</b>		
<b>Current assets:</b>		
Cash and equivalents	\$ 16,334,473	14,528,954
Investments	97,710,292	90,736,368
Accounts receivable	9,283,156	8,075,533
Accrued unbilled revenue	8,288,000	8,698,000
Materials and supplies	3,433,911	2,931,136
Prepayments and other current assets	1,120,829	1,251,193
<b>Total current assets</b>	<u>136,170,661</u>	<u>126,221,184</u>
<b>Other assets:</b>		
Capital assets, net	437,921,748	430,911,638
Funds held by trustee	18,491,624	17,647,153
Net pension asset - proportionate share	-	4,965,984
<b>Total other assets</b>	<u>456,413,372</u>	<u>453,524,775</u>
<b>Restricted assets:</b>		
Debt service fund held by trustee	7,188	1,770
Debt service reserve held by trustee	1,579,540	1,859,921
<b>Total restricted assets</b>	<u>1,586,728</u>	<u>1,861,691</u>
<b>Total assets</b>	<u>594,170,761</u>	<u>581,607,650</u>
<b>Deferred Outflows of Resources:</b>		
Pension	9,506,978	10,467,129
OPEB	15,018,772	19,500,242
Debt refunding	334,504	363,405
<b>Total deferred outflows of resources</b>	<u>24,860,254</u>	<u>30,330,776</u>
<b>Liabilities:</b>		
<b>Current liabilities:</b>		
Accounts payable and other liabilities	4,080,806	3,175,375
Accrued payroll and benefits	5,122,502	5,020,186
Accrued interest	2,716,353	2,807,568
Current portion of water revenue bonds	4,840,000	4,675,000
<b>Total current liabilities</b>	<u>16,759,661</u>	<u>15,678,129</u>
<b>Long-term liabilities:</b>		
Water revenue bonds, net of bond premium of \$4,161,166 in 2023 and \$4,367,929 in 2022	129,671,166	134,717,929
Net pension liability - proportionate share	12,769,819	-
Total OPEB liability	41,657,111	57,301,338
<b>Total long-term liabilities</b>	<u>184,098,096</u>	<u>192,019,267</u>
<b>Total liabilities</b>	<u>200,857,757</u>	<u>207,697,396</u>
<b>Deferred Inflows of Resources:</b>		
Pension	707,628	17,129,511
OPEB	33,934,507	26,673,133
<b>Total deferred inflows of resources</b>	<u>34,642,135</u>	<u>43,802,644</u>
<b>Net Position:</b>		
Net investment in capital assets	303,745,086	291,882,114
Restricted	1,586,728	1,675,171
Unrestricted	78,199,309	66,881,101
<b>Total net position</b>	<u>\$ 383,531,123</u>	<u>360,438,386</u>

See accompanying notes to financial statements.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of the County of Monroe, New York)  
Statements of Revenue, Expenses and Changes in Net Position  
Years ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Operating revenue:		
Water sales - residential	\$ 68,745,585	67,471,091
Water sales - industrial/commercial	7,306,289	7,346,583
Water sales - water district	5,384,851	4,788,030
Other water revenue	4,902,743	4,777,339
Other operating revenue	<u>1,020,145</u>	<u>558,875</u>
Total operating revenue	<u>87,359,613</u>	<u>84,941,918</u>
Operating expenses:		
Salaries and fringe benefits	24,672,885	24,679,831
Operations and maintenance	17,144,261	16,555,385
General and administrative	3,848,439	2,359,609
City contract - capital	243,000	243,000
Depreciation	<u>21,086,977</u>	<u>20,141,110</u>
Total operating expenses	<u>66,995,562</u>	<u>63,978,935</u>
Operating income	<u>20,364,051</u>	<u>20,962,983</u>
Non-operating revenue (expenses):		
Federal interest subsidy	1,523,441	1,711,098
Interest earnings	5,091,869	1,416,763
Interest expense	(6,931,815)	(7,173,475)
Loss on disposal of capital assets	(362,104)	(384,966)
Realized and unrealized gain and losses on investments, net	<u>143,053</u>	<u>(227,247)</u>
Total non-operating expenses, net	<u>(535,556)</u>	<u>(4,657,827)</u>
Income before capital contributions	19,828,495	16,305,156
Capital contributions - developers and customers	<u>3,264,242</u>	<u>3,647,050</u>
Change in net position	23,092,737	19,952,206
Net position at beginning of year	<u>360,438,386</u>	<u>340,486,180</u>
Net position at end of year	<u>\$ 383,531,123</u>	<u>360,438,386</u>

See accompanying notes to financial statements.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of the County of Monroe, New York)  
Statements of Cash Flows  
Years ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Receipts from customers	\$ 86,561,990	82,992,974
Payments to suppliers	(20,702,680)	(19,229,255)
Payments to employees	(26,197,881)	(27,663,549)
Net cash provided by operating activities	<u>39,661,429</u>	<u>36,100,170</u>
Cash flows from capital and related financing activities:		
Deposits to funds held by trustees, net	(569,508)	3,996,952
Purchases of capital assets	(25,696,438)	(17,291,824)
Disposal of capital assets	501,489	89,385
Federal interest subsidy	1,523,441	1,711,098
Repayments of water revenue bonds	(4,675,000)	(4,525,000)
Amortization of debt refunding	28,901	28,901
Amortization of bond premiums	(206,763)	(206,763)
Interest paid	(7,023,030)	(7,255,445)
Net cash used in capital and related financing activities	<u>(36,116,908)</u>	<u>(23,452,696)</u>
Cash flows from investing activities:		
Purchase of investments, net	(6,973,924)	(90,736,368)
Interest received	5,091,869	1,416,763
Realized and unrealized gains and losses on investments, net	<u>143,053</u>	<u>(227,247)</u>
Net cash used in from investing activities	<u>(1,739,002)</u>	<u>(89,546,852)</u>
Change in cash and equivalents	1,805,519	(76,899,378)
Cash and equivalents at beginning of year	<u>14,528,954</u>	<u>91,428,332</u>
Cash and equivalents at end of year	<u>\$ 16,334,473</u>	<u>14,528,954</u>

(Continued)

See accompanying notes to financial statements.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of the County of Monroe, New York)  
Statements of Cash Flows, Continued

	<u>2023</u>	<u>2022</u>
Reconciliation of operating income to net cash flow provided by operating activities:		
Operating income	\$ 20,364,051	20,962,983
Adjustments to reconcile operating income to net cash flows provided by operating activities:		
Depreciation	21,086,977	20,141,110
Bad debt expense	8,425	11,014
Changes in:		
Accounts receivable	(1,216,048)	(1,213,958)
Accrued unbilled revenue	410,000	(746,000)
Materials and supplies	(502,775)	(992,121)
Prepayments and other current assets	130,364	463,816
Accounts payable and other liabilities	905,431	457,044
Accrued payroll and benefits	102,316	85,622
Pension items	2,274,071	(1,935,438)
OPEB items	(3,901,383)	(1,133,902)
Net cash provided by operating activities	<u>\$ 39,661,429</u>	<u>36,100,170</u>
Non-cash capital and related financing activities:		
Capital assets received directly from developers and customers	<u>\$ 3,264,242</u>	<u>3,647,050</u>
Disposal of capital assets	<u>\$ (362,104)</u>	<u>(384,966)</u>

See accompanying notes to financial statements.



MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements

December 31, 2023 and 2022

(1) Organization

Monroe County Water Authority (the Authority), a discretely presented component unit of the County of Monroe, New York (the County), is a public benefit corporation organized under the Public Authorities Law of the State of New York. The Authority was created to finance, construct, operate and maintain a water supply and distribution system for the benefit of the residents of the County and the State of New York (the State).

(2) Summary of Significant Accounting Policies

(a) Measurement Focus and Basis of Accounting

The financial statements of the Authority have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles.

The activities of the Authority are accounted for similar to those often found in the private sector using the flow of economic resources measurement focus and the accrual basis of accounting. All assets, liabilities, deferred outflows of resources, deferred inflows of resources, net position, revenue, and expenses are accounted for through a single enterprise fund with revenue recorded when earned and expenses recorded at the time liabilities are incurred.

(b) Basis of Presentation

GASB requires the classification of net position into three categories defined as follows:

- Net investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent capital-related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted net position - This component of net position consists of amounts which have external constraints placed on its use imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(b) Basis of Presentation, Continued

- Unrestricted net position - This component consists of net position that does not meet the definition of “net investment in capital assets” or “restricted.”

When both restricted and unrestricted resources are available for use, it is the Authority’s policy to use restricted resources first, and then unrestricted resources as they are needed.

(c) Cash, Cash Equivalents and Investments

For purposes of presenting the statement of cash flows, the Authority considers all highly liquid short-term investments with an original maturity of three months or less from date of purchase to be cash or cash equivalents.

A framework has been established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Authority has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
  - Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the assets or liabilities; and
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

An asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The Authority assess the levels of the investments at each measurement date, and transfers between levels are recognized on the actual date of the event or change in circumstances that caused the transfer in accordance with its accounting policy regarding the recognition of transfers between levels of the fair value hierarchy.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(d) Accounts Receivable

Accounts receivable consists of fees for services for water charges due from individuals, businesses, and other governments. Accounts receivable are carried on the balance sheet at net realizable value. The Authority has elected to record bad debts using the direct write-off method. GAAP requires the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

(e) Accrued Unbilled Revenue

Accrued unbilled revenues represent revenue earned in the current year but not billed to customers until future dates, usually within three months, and is an estimate made by management using historical trends.

(f) Materials and Supplies

Materials and supplies are stated at cost and are determined using a weighted-average method.

(g) Prepayments and Other Current Assets

Prepayment and other current assets reflect costs applicable to future accounting periods and are recorded as prepayments and other current assets.

(h) Capital Assets

Capital assets are stated at cost. Depreciation and amortization are provided using the straight-line method over the following estimated useful lives or lease term if shorter:

Land improvements	10 - 20 years
Production and distribution system	5 - 40 years
Pipelines and district facilities	40 years
Meters and services	25 - 40 years
Automotive and construction equipment	5 years
Water facility capital lease	5 - 25 years
Furniture, fixtures and other equipment	5 - 15 years

Improvements, renewals and significant repairs over \$5,000 that extend the life of the asset are capitalized; other repairs and maintenance costs are expensed as incurred. When assets are retired or otherwise disposed of, the related asset and accumulated depreciation is written off and any unrelated gains or losses are recorded.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(i) Funds Held by Trustee

Funds held by Bank of New York (the Trustee) consist of fixed income United States Government securities. These funds are required to be held in accordance with the trust indentures for the water revenue bonds as described in note 6.

As of December 31, 2023 and 2022, the Authority had the following funds held by trustee:

	<u>2023</u>	<u>2022</u>
Capital improvement fund	\$ 13,229,707	12,606,532
New construction fund	<u>5,261,917</u>	<u>5,040,621</u>
Total funds held by trustee	\$ <u>18,491,624</u>	<u>17,647,153</u>

(j) Accrued Payroll and Benefits

It is the Authority's policy to record employee benefits, including accumulated vacation and sick leave, as a current liability on the statements of net position. The Authority's employees are granted vacation and sick leave in varying amounts based on the underlying employee contracts.

(k) Other Postemployment Benefits (OPEB)

The Authority provides certain health care benefits to its retired employees in accordance with the provisions of employment contracts.

(l) Unamortized Bond Premium

Bond premium related to the issuance of debt obligations is amortized over the term of the respective bond issues.

(m) Deferred Outflows and Inflows of Resources

Deferred outflows of resources represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The Authority has three items that qualify for reporting in this category. The first item is related to the pension and represents the effect of the net change in the Authority's proportion of the collective net pension asset/liability and difference during the measurement period between the Authority's contributions and its proportionate share of total contributions to the pension system not included in pension expense as well as the Authority's contributions to the pension system subsequent to the measurement date. The second item is related to OPEB and relates to differences between expected and actual experience, changes in assumptions as well as the Authority's contributions subsequent to the measurement date. The third item is the deferred loss the Authority incurred on its debt refundings.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(m) Deferred Outflows and Inflows of Resources, Continued

Deferred inflows of resources represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has two items that qualify for reporting in this category. The first is related to the pension and represents the effect of the net change in the Authority's proportion of the collective net pension asset/liability and difference during the measurement periods between the Authority's contributions and its proportion share of total contributions to the pension systems not included in the pension expense. The second item is related to OPEB and relates to differences between expected and actual experience and changes in assumptions.

(n) Revenue Recognition

Revenues from water sales are recognized at the time of service delivery based on actual or estimated water meter readings.

(o) Operating and Non-Operating Revenue and Expenses

Operating revenue consists of water revenue and other related revenue. The Authority defines non-operating revenue as interest earnings on investment assets and realized and unrealized gains or losses on sales of investments. Non-operating expenses are defined as interest expense and other costs related to issuance of long-term debt and gains and losses on disposals of capital assets. The Authority also receives Federal interest subsidies which are considered non-operating revenue.

(p) Capital Contributions from Developers and Customers

Capital contributions from developers and customers represent amounts for betterments or additions to capital assets that have been contributed to the Authority.

(q) Income Tax Status

As a public benefit corporation, the Authority is exempt from federal and state income taxes, as well as state and local property and sales taxes.

(r) Estimates

The preparation of the financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)  
Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(s) Leases and Subscriptions

The Authority adopted the provisions of GASB statement No. 87 - "Leases" and GASB Statement No. 96 - "Subscription-Based Information Technology Arrangements." The primary objective of these statements is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases and subscriptions by governments. The Authority has performed an evaluation of its leasing and subscription transactions, and determined that the implementation of these statements will have no material impact on the financial statements of the Authority.

(3) Water Agreement

The Authority and the City of Rochester, New York (the City) entered into an agreement in 2011 that provides for the exchange of water between the two entities at a fixed rate that is established annually based on the weighted average cost of each entity's typical residential customer. Authority consumption of the City's water is offset against the City's consumption of the Authority's water with the net consumption charged at the annual exchange rate. For the year ended December 31, 2023 and 2022, the Authority had net purchases from the City of \$1,802,454 and \$1,558,403, respectively.

(4) Deposits With Financial Institutions and Investments

The guidelines established by the Authority permit the investment of funds held by the Authority, and funds held in trust for the Authority, to be invested in accordance with New York State Public Authorities Law. Investments must be in the form of obligations of the State, or in general obligations of its political subdivisions; obligations of the United States or its agencies whose principal and interest payments are fully guaranteed by the federal government; and in collateralized time deposits or certificates of deposit issued by a commercial bank or trust company, which is a member of the Federal Deposit Insurance Corporation (FDIC). The Authority's investment policy limits its deposit and investment activity to time deposits, demand deposits, certificates of deposit, United States Government obligations and repurchase agreements.

The Authority's investment policy requires its deposits and investments, not controlled by the Trustee, to be 100% collateralized through federal deposit insurance or other obligations. Obligations that may be pledged as collateral are obligations of, or guaranteed by, the United States or the State. Collateral must be delivered to the Authority or an authorized custodial bank. In addition, the Authority's investment policy includes the following provisions for credit risk and custodial credit risk (as defined below):

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(4) Deposits With Financial Institutions and Investments, Continued

- Custodial credit risk - For cash deposits or investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.
  - The Authority limits its investments (other than United States securities held by the Trustee) at any financial institution to 1% of such institution's total assets.
  - Any financial institution in which the Authority invests funds must have in excess of \$50,000,000 in capital stock and retained earnings and the Authority limits its investments (other than United States securities held by the Trustee) at these institutions to 5% of the total capital stock and retained earnings.
- Credit risk - For cash deposits or investments, credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.
  - The Authority limits its investments in money market funds to those with the highest short-term or long-term rating by at least one nationally recognized rating agency. The money market funds detailed in this section are used as savings accounts by the Authority and these accounts are classified as cash and cash equivalents and not investments.
  - As of December 31, 2023 and 2022, the Authority's deposits and investments in various banks are detailed below.
  - Total deposits of cash and equivalents, marketable securities and related collateral, included in cash and equivalents and marketable securities, not controlled by the Trustee (including certificates of deposit and money market funds) are as follows as of December 31, 2023 and 2022:

	2023	
	Carrying Amount	Bank Balance
Demand deposits	\$ 4,361,359	4,752,039
Time deposits	<u>11,973,114</u>	<u>11,973,114</u>
Total cash and investments	\$ <u>16,334,473</u>	<u>16,725,153</u>
Insured cash - FDIC		\$ 1,000,000
Uninsured - collateralized with securities held by pledging financial institution		<u>16,199,704</u>
Total insured and collateralized cash and equivalents		\$ <u>17,199,704</u>

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(4) Deposits With Financial Institutions and Investments, Continued

	2022	
	Carrying Amount	Bank Balance
Demand deposits	\$ 3,626,131	5,537,680
Time deposits	<u>10,902,823</u>	<u>10,902,823</u>
Total cash and investments	\$ <u>14,528,954</u>	<u>16,440,503</u>
Insured cash - FDIC		\$ 1,000,000
Uninsured - collateralized with securities held by pledging financial institution		<u>15,756,333</u>
Total insured and collateralized cash and equivalents		\$ <u>16,756,333</u>

Total cash and equivalents and marketable securities by type as of December 31, 2023 and 2022, including certificates of deposit controlled by the Trustee and reported in 'Capital improvement fund', 'New construction fund', and 'Restricted Assets' in the accompanying financial statements, are as follows:

	2023	2022
United States Treasury obligations	\$ 6,897,188	1,175,564
United States Treasury bills	110,891,456	109,067,878
Money market funds	-	1,770
Cash	<u>16,334,473</u>	<u>14,528,954</u>
	\$ <u>134,123,117</u>	<u>124,774,166</u>

United States Treasury obligations and United States Treasury bills are considered level 1 investments. The Authority categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following deposits and investments, excluding amounts controlled by the Trustee, held with one financial institution represent five percent or more of the Authority's total deposits and investments at either December 31, 2023 and 2022, or both:

	2023	2022
M&T Bank	\$ 57,080,130	53,449,093
Percentage	50%	50%
Key Bank	56,658,715	53,309,528
Percentage	49%	49%



MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(5) Capital Assets

Capital asset activity for the years ended December 31, 2023 and 2022 was as follows:

	2023				Balance 12/31/2023
	Balance 1/1/2023	Additions	Transfers	Disposals	
Land and easements	\$ 10,852,327	-	40,351	-	10,892,678
Construction-in-progress	7,539,688	25,625,055	(24,198,917)	-	8,965,826
Total non-depreciable assets	<u>18,392,015</u>	<u>25,625,055</u>	<u>(24,158,566)</u>	<u>-</u>	<u>19,858,504</u>
Land improvements	7,829,480	-	7,350	-	7,836,830
Production and distribution system	266,961,088	-	9,551,163	(948,596)	275,563,655
Pipelines and district facilities	353,352,205	1,552,905	8,185,206	-	363,090,316
Meters and services	112,799,979	1,782,720	4,563,585	(917,580)	118,228,704
Automotive and construction equipment	9,235,750	-	1,851,262	(1,108,172)	9,978,840
Water facility capital lease	78,056,980	-	-	-	78,056,980
Furniture, fixtures and other equipment	3,498,779	-	-	-	3,498,779
Total depreciable assets at cost	<u>831,734,261</u>	<u>3,335,625</u>	<u>24,158,566</u>	<u>(2,974,348)</u>	<u>856,254,104</u>
Less accumulated depreciation:					
Land improvements	(3,445,028)	(221,041)	-	-	(3,666,069)
Production and distribution system	(121,818,044)	(8,739,891)	-	707,455	(129,850,480)
Pipelines and district facilities	(158,724,417)	(8,108,020)	-	-	(166,832,437)
Meters and services	(48,331,701)	(3,193,177)	-	555,475	(50,969,403)
Automotive and construction equipment	(5,786,730)	(679,632)	-	847,825	(5,618,537)
Water facility capital lease	(78,056,980)	-	-	-	(78,056,980)
Furniture, fixtures and other equipment	(3,051,738)	(145,216)	-	-	(3,196,954)
Total accumulated depreciation	<u>(419,214,638)</u>	<u>(21,086,977)</u>	<u>-</u>	<u>2,110,755</u>	<u>(438,190,860)</u>
Total depreciable assets, net	<u>412,519,623</u>	<u>(17,751,352)</u>	<u>24,158,566</u>	<u>(863,593)</u>	<u>418,063,244</u>
Total capital assets, net	<u>\$ 430,911,638</u>	<u>7,873,703</u>	<u>-</u>	<u>(863,593)</u>	<u>437,921,748</u>

**MONROE COUNTY WATER AUTHORITY**  
**(A Discretely Presented Component Unit of**  
**the County of Monroe, New York)**

**Notes to Financial Statements, Continued**

**(5) Capital Assets, Continued**

	2022				Balance 12/31/2022
	Balance 1/1/2022	Additions	Transfers	Disposals	
Land and easements	\$ 10,608,853	-	243,474	-	10,852,327
Construction-in-progress	20,623,931	17,998,080	(31,082,323)	-	7,539,688
<b>Total non-depreciable assets</b>	<b>31,232,784</b>	<b>17,998,080</b>	<b>(30,838,849)</b>	<b>-</b>	<b>18,392,015</b>
Land improvements	7,829,480	-	-	-	7,829,480
Production and distribution system	257,070,621	-	11,120,455	(1,229,988)	266,961,088
Pipelines and district facilities	335,985,142	1,991,005	15,376,058	-	353,352,205
Meters and services	108,786,308	949,789	3,734,886	(671,004)	112,799,979
Automotive and construction equipment	8,888,839	-	581,789	(234,878)	9,235,750
Water facility capital lease	78,056,980	-	-	-	78,056,980
Furniture, fixtures and other equipment	3,646,666	-	25,661	(173,548)	3,498,779
<b>Total depreciable assets at cost</b>	<b>800,264,036</b>	<b>2,940,794</b>	<b>30,838,849</b>	<b>(2,309,418)</b>	<b>831,734,261</b>
Less accumulated depreciation:					
Land improvements	(3,191,717)	(253,764)	453	-	(3,445,028)
Production and distribution system	(114,594,305)	(8,092,258)	(41,491)	910,010	(121,818,044)
Pipelines and district facilities	(150,939,637)	(7,723,044)	(61,736)	-	(158,724,417)
Meters and services	(45,796,224)	(3,212,232)	108,389	568,366	(48,331,701)
Automotive and construction equipment	(5,366,469)	(572,316)	(31,088)	183,143	(5,786,730)
Water facility capital lease	(78,056,980)	-	-	-	(78,056,980)
Furniture, fixtures and other equipment	(2,963,263)	(287,496)	25,473	173,548	(3,051,738)
<b>Total accumulated depreciation</b>	<b>(400,908,595)</b>	<b>(20,141,110)</b>	<b>-</b>	<b>1,835,067</b>	<b>(419,214,638)</b>
<b>Total depreciable assets, net</b>	<b>399,355,441</b>	<b>(17,200,316)</b>	<b>30,838,849</b>	<b>(474,351)</b>	<b>412,519,623</b>
<b>Total capital assets, net</b>	<b>\$ 430,588,225</b>	<b>797,764</b>	<b>-</b>	<b>(474,351)</b>	<b>430,911,638</b>

**(6) Water Revenue Bonds**

The Authority has entered into Trust Indentures under which all outstanding bonds have been issued. The Trust Indentures pledge all revenues and other income collected by the Authority for payment of principal and interest on the bonds. The Trust Indentures also generally require establishment of a trust fund called “the water system revenue fund,” for which the Authority acts as a trustee, into which all revenue is to be deposited, as well as a debt service reserve fund under which the Authority is required to maintain deposit amounts sufficient to cover the annual debt service or provide a surety bond (as defined in the Trust Indentures) of its bonds. The Authority covenants in its indenture that it will establish water rates sufficient to cover the sum of: (1) 1.2 times debt service, (2) expenses of operating, maintaining, renewing and replacing the water system and maintaining the debt service reserve fund, and (3) any additional amounts required to pay all other charges payable from the Authority’s revenue. As of December 31, 2023 and 2022, the Authority is in compliance with its financial covenants.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(6) Water Revenue Bonds, Continued

Series 2007 Bonds

The Authority issued 2001 series bonds in the amount of \$20,000,000 which are entirely payable by Genesee County to the Authority under the terms of the Construction Services Agreement between Genesee County and the Authority dated May 24, 2000. The first principal payment on the 2001 Series was made in 2006. During 2007, the bonds were advance refunded by the Authority on behalf of Genesee County with the issuance of the Series 2007 Bonds.

In 2015, the New York State Environmental Facilities Corporation (EFC) refinanced its 2007 series bonds, which included bonds issued for the Authority. The Authority's portion of the bond, \$16,425,000, was part of the EFC issue of \$367,455,000 State Clean Water & Drinking Water Revolving Fund Revenue Bonds Series 2015D, dated August 13, 2015. The Authority's 2007 series bonds, which were part of the original EFC 2007 financing, remained intact with the Authority receiving its share of the interest savings through credits from EFC at the time of debt service payments. This refinancing and its associated costs will save Genesee County over \$2,700,000 over the term of the bond. The entire \$16,425,000 continues to be payable by Genesee County to the Authority under the Construction Services Agreement between Genesee County and the Authority dated May 24, 2000. In addition, the bond refunding resulted in present value savings to the Authority of \$1,470,817.

Series 2010 Bonds

In 2010, the Authority issued the 2010 Series bonds which refunded the 1993 Series A bonds and the 1997 bonds. This refinancing and its associated costs were paid by the Authority and will save the Authority approximately \$773,000 over the term of the bond. In addition, the bond refunding resulted in an economic gain on refunding of \$680,000. The excess of the net carrying amount of the refunded bonds over the reacquisition price in the amount of \$527,039 has been deferred and was allocated between bond premium and deferred gain on refunding and is being amortized over the term of the new bonds using the straight-line method through 2035.

Series 2012 Bonds

In 2012, the Authority issued \$6,290,000 of bonds. The bonds mature in 2037 with a stated interest rate that ranges from 3.0% to 5.0%.

Series 2013 Bonds

In 2013, the Authority issued \$18,125,341 of bonds. The bonds mature in 2042 with a stated interest rate that ranges from 1.44% to 4.69%. These bonds were re-financed in 2023 with a new interest rate that ranges from 3.15% to 4.69%. There were no premium received or change in principal due.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(6) Water Revenue Bonds, Continued

Series 2017 Bonds

In 2017, the Authority issued the 2017 Series bonds which was used to advance refund a portion of the Authority's Water System Revenue Bonds, Series 2010. Such proceeds were deposited with the Trustee to be held in a special trust account for the redemption of the refunded bonds on their respective redemption dates. \$4,300,000 of bonds outstanding was considered defeased at December 31, 2017. This refinancing and its associated costs were paid by the Authority and will save the Authority approximately \$345,000 over the term of the bond. In addition, the bond refunding resulted in an economic gain on refunding of \$481,576. The excess of the net carrying amount of the refunded bonds over the reacquisition price in the amount of \$330,072 has been deferred and is being amortized over the term of the new bonds using the straight-line method through 2034.

Series 2020 Bonds

In 2020, the Authority issued \$21,920,000 of bonds. The bonds mature in 2050 with a stated interest rate that ranges from 4.0% to 5.0%. The Authority received \$3,576,781 in premiums for this issuance.

Remedies for Default

The Authority covenants that if an Event of Default shall have happened and shall not have been remedied, upon demand of the Trustee, the Authority shall pay over to the Trustee and cause any Construction Fund Custodian to pay over the Trustee (i) forthwith, all moneys, securities and funds then held by any Construction Fund Custodian, and (ii) as promptly as practicable after receipt thereof, all Revenues.

During the continuance of an Event of Default due to payment failure, the Revenues received by the Trustee or by a Bondholders' Committee shall be applied by the Trustee or by the Bondholders' Committee, as the case may be, first to the payment of all necessary and proper Operating expenses of the Water System and all other proper disbursements or liabilities made or incurred by the Trustee or by the Bondholders' Committee, as the case may be; secondly, to the then due and overdue payments into the Bond Fund, including the making up of deficiencies therein; and lastly, for any lawful purpose in connection with the Water System.

Changes in Water Revenue Bonds

At December 31, 2023 and 2022, \$334,504 and \$363,405, respectively, of the deferred amount on refunding was included in deferred outflows of resources on the statements of net position. For the years ended December 31, 2023 and 2022, interest expense was \$6,931,815 and \$7,173,475, respectively, on the water revenue bonds. Cash paid for interest was \$7,023,000 and \$7,255,445, during the years ended December 31, 2023 and 2022, respectively.

**MONROE COUNTY WATER AUTHORITY**  
**(A Discretely Presented Component Unit of**  
**the County of Monroe, New York)**

**Notes to Financial Statements, Continued**

**(6) Water Revenue Bonds, Continued**

Long-term water revenue bond activity for the years ended December 31, 2023 and 2022:

	2023					
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
Bonds issued in 2007 as part of refunding that mature in annual amounts ranging from \$610,000 to \$1,115,000 from 2021 to 2036 bearing interest ranging from 4.182% to 4.97%	\$ 11,710,000	-	625,000	11,085,000	635,000	10,450,000
Bonds issued in 2010 Series B as part of refunding that mature in annual amounts ranging from \$2,515,000 to \$5,775,000 from 2021 to 2042 bearing interest ranging from 4.49% to 6.34%	80,695,000	-	2,700,000	77,995,000	2,805,000	75,190,000
Bonds issued in 2012 that mature in annual amounts ranging from \$205,000 to \$410,000 from 2021 to 2037 bearing interest ranging from 3.0% to 5.0%	4,645,000	-	225,000	4,420,000	235,000	4,185,000
Bonds issued in 2013 that mature in annual amounts ranging from \$490,000 to \$960,000 from 2021 to 2042 bearing interest ranging from 3.15% to 4.69%	13,215,000	-	505,000	12,710,000	515,000	12,195,000
Bonds issued in 2017 as part of refunding that mature in annual amounts ranging from \$215,000 to \$360,000 from 2021 to 2034 bearing interest ranging from 2.0% to 5.0%	3,515,000	-	225,000	3,290,000	235,000	3,055,000
Bond issued in 2020 mature in annual amounts ranging from \$300,000 to \$220,000 from 2021 to 2050 bearing interest from 4.0% to 5.0%	21,245,000	-	395,000	20,850,000	415,000	20,435,000
Add: Bond premiums	<u>4,367,929</u>	<u>-</u>	<u>206,763</u>	<u>4,161,166</u>	<u>-</u>	<u>4,161,166</u>
Long-term water revenue bond liabilities	<u>\$ 139,392,929</u>	<u>-</u>	<u>4,881,763</u>	<u>134,511,166</u>	<u>4,840,000</u>	<u>129,671,166</u>

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(6) Water Revenue Bonds, Continued

	2022					
	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year	Due After One Year
Bonds issued in 2007 as part of refunding that mature in annual amounts ranging from \$610,000 to \$1,115,000 from 2021 to 2036 bearing interest ranging from 4.182% to 4.97%	\$ 12,325,000	-	615,000	11,710,000	625,000	11,085,000
Bonds issued in 2010 Series B as part of refunding that mature in annual amounts ranging from \$2,515,000 to \$5,775,000 from 2021 to 2042 bearing interest ranging from 4.49% to 6.34%	83,295,000	-	2,600,000	80,695,000	2,700,000	77,995,000
Bonds issued in 2012 that mature in annual amounts ranging from \$205,000 to \$410,000 from 2021 to 2037 bearing interest ranging from 3.0% to 5.0%	4,860,000	-	215,000	4,645,000	225,000	4,420,000
Bonds issued in 2013 that mature in annual amounts ranging from \$490,000 to \$960,000 from 2021 to 2042 bearing interest ranging from 1.44% to 4.69%	13,715,000	-	500,000	13,215,000	505,000	12,710,000
Bonds issued in 2017 as part of refunding that mature in annual amounts ranging from \$215,000 to \$360,000 from 2021 to 2034 bearing interest ranging from 2.0% to 5.0%	3,735,000	-	220,000	3,515,000	225,000	3,290,000
Bond issued in 2020 mature in annual amounts ranging from \$300,000 to \$220,000 from 2021 to 2050 bearing interest from 4.0% to 5.0%	21,620,000	-	375,000	21,245,000	395,000	20,850,000
Add: Bond premiums	<u>4,574,692</u>	<u>-</u>	<u>206,763</u>	<u>4,367,929</u>	<u>-</u>	<u>4,367,929</u>
Long-term water revenue bond liabilities	<u>\$ 144,124,692</u>	<u>-</u>	<u>4,731,763</u>	<u>139,392,929</u>	<u>4,675,000</u>	<u>134,717,929</u>

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(6) Water Revenue Bonds, Continued

The following is a schedule of the future minimum payments under the water revenue bonds as of December 31, 2023:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 4,840,000	6,993,511	11,833,511
2025	5,035,000	6,645,077	11,680,077
2026	5,235,000	6,384,027	11,619,027
2027	5,440,000	6,103,069	11,543,069
2028	5,670,000	5,861,831	11,531,831
2029 - 2033	31,910,000	24,354,291	56,264,291
2034 - 2038	34,895,000	15,275,902	50,170,902
2039 - 2043	29,690,000	5,638,739	35,328,739
2044 - 2048	5,245,000	1,007,888	6,252,888
2049 - 2050	2,390,000	96,600	2,486,600
	<u>\$ 130,350,000</u>	<u>78,360,935</u>	<u>208,710,935</u>

(7) Pension Plan

(a) Plan Descriptions and Benefits Provided

Employees' Retirement System

The Authority participates in the New York State and Local Employee Retirement System (the System). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net position and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provision of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The County also participates in the Public Employees Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The GLIP is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, New York 12244.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(7) Pension Plan, Continued

(a) Plan Descriptions and Benefits Provided, Continued

The System is noncontributory except for employees who joined after July 27, 1976, who contribute 3.0 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0 to 6.0 percent of their salary for their entire length of service. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems fiscal year ending March 31.

(b) Pension Asset/Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At December 31, 2023 and 2022, the Authority reported the following asset/(liability) for its proportionate share of the net pension liability for the System. The net pension asset/(liability) was measured as of March 31, 2023 and 2022, respectively. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The Authority's proportionate share of the net pension asset/(liability) was based on a projection of the Authority's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Authority.

	<u>2023</u>	<u>2022</u>
Measurement date	3/31/2023	3/31/2022
Net pension asset (liability)	\$(12,769,819)	4,965,984
Authority's proportion of the System's net pension asset/liability	0.0595495%	0.0607491%
Changes in proportionate share from prior year	(0.0011996)	0.0023099

For the years ended December 31, 2023 and 2022, the Authority recognized pension expense of \$4,478,036 and \$240,855, respectively, for the System in the statements of revenue, expenses and changes in net position. At December 31, 2023 and 2022 the Authority's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:



MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(7) Pension Plan, Continued

(b) Pension Asset/Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension, Continued

	2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,360,086	358,625
Changes of assumptions	6,201,848	68,542
Net difference between projected and actual investment earnings on pension plan investments	-	75,022
Changes in proportion and differences between the County's contributions and proportionate share of contributions	237,746	205,439
County's contributions subsequent to the measurement date	<u>1,707,298</u>	<u>-</u>
Total	<u>\$ 9,506,978</u>	<u>707,628</u>
	2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 376,081	487,798
Changes of assumptions	8,287,671	139,845
Net difference between projected and actual investment earnings on pension plan investments	-	16,261,518
Changes in proportion and differences between the County's contributions and proportionate share of contributions	313,371	240,350
County's contributions subsequent to the measurement date	<u>1,490,006</u>	<u>-</u>
Total	<u>\$ 10,467,129</u>	<u>17,129,511</u>

County contributions subsequent to the March 31, 2023 measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(7) Pension Plan, Continued

(b) Pension Asset/Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension, Continued

<u>Year ending</u>	
2024	\$ 1,690,336
2025	(705,828)
2026	2,641,645
2027	<u>3,465,899</u>
	<u>\$ 7,092,052</u>

(c) Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuation used the following actuarial assumptions:

Measurement date	March 31, 2023
Actuarial valuation date	April 1, 2022
Investment rate of return (net of investment expense, including inflation)	5.9%
Salary scale	4.4%
Inflation rate	2.9%
Cost-of-living adjustments	1.5%

Annuitant mortality rates are based on April 1, 2015 - March 31, 2020 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2021.

The actuarial assumptions used in the April 1, 2022 valuation are based on the results of an actuarial experience study for the period April 1, 2015 - April 1, 2020.

The long-term rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized as follows.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(7) Pension Plan, Continued

(c) Actuarial Assumptions, Continued

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return *</u>
Domestic equity	32.00%	4.30%
International equity	15.00%	6.85%
Private equity	10.00%	7.50%
Real estate	9.00%	4.60%
Opportunistic/ARS portfolio	3.00%	5.38%
Credit	4.00%	5.43%
Real assets	3.00%	5.84%
Fixed income	23.00%	1.50%
Cash	1.00%	0.00%
	<u>100.00%</u>	

\*The real rate of return is net of the long-term inflation assumption of 2.5%.

(d) Discount Rate

The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(e) Sensitivity of the Proportionate Share of the Net Pension Asset/Liability to the Discount Rate

The following presents the Authority's proportionate share of the net pension asset/(liability) calculated using the discount rate of 5.9%, as well as what the Authority's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentage point lower 4.9% or 1-percentage point higher 6.9% than the current rate:

	1% Decrease <u>4.9%</u>	Current Assumption <u>5.9%</u>	1% Increase <u>6.9%</u>
Employer's proportionate share of the net pension asset (liability)	\$ (30,859,176)	(12,769,819)	<u>2,345,943</u>

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(7) Pension Plan, Continued

(f) Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of all participating employers as of the respective measurement dates, were as follows:

	(Dollars in Millions)
Measurement date	3/31/2023
Employers' total pension liability	\$ (232,627)
Plan fiduciary net position	<u>211,183</u>
Employers' net pension liability	\$ <u>(21,444)</u>
Ratio of plan fiduciary net position to the Employers' total pension liability	90.78%

(g) Contributions to the Pension Plan

Employer contributions are paid annually based on the System's fiscal year which ends on March 31<sup>st</sup>. Retirement contributions as of December 31, 2023 and 2022 represent the projected employer contribution for the period of April 1, 2023 through March 21, 2024 and through April 1, 2022 through March 31, 2023, respectively, based on paid employee wages multiplied by the employer's contribution rate, by tier. Retirement contributions paid to the System for the years ended December 31, 2023 and 2022 was \$2,203,967 and \$2,176,291, respectively.

(8) Other Postemployment Benefits

(a) Plan Description and Benefits

The Authority provides certain health care benefits for retired employees. The Authority administers the Retirement Benefits Plan (the Retirement Plan) as a single-employer defined benefit Other Postemployment Benefit Plan (OPEB). In general, the Authority provides health care benefits for those retired personnel who are eligible for a pension through the System. The Retirement Plan can be amended by action of the Authority subject to applicable collective bargaining and employment agreements.

The obligations of the Retirement Plan are established by action of the Authority pursuant to applicable collective bargaining and employment agreements. The required premium contribution rates of retirees range from 0% to 10%, depending on when the employee was hired. The Authority will pay its portion of the premium for the retiree and spouse for the lifetime of the retiree. The costs of administering the Retirement Plan are paid by the Authority. The Authority currently contributes enough money to the Retirement Plan to satisfy current obligations on a pay-as-you-go basis to cover annual premiums.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

**(8) Other Postemployment Benefits, Continued**

**(b) Employees Covered by Benefit Terms**

At December 31, 2023 and 2022, the following employees were covered by the benefit terms:

	<u>2023</u>	<u>2022</u>
Retired participants	161	151
Active participants	<u>160</u>	<u>171</u>
Total participants	<u>321</u>	<u>322</u>

**(c) Total OPEB Liability**

The Authority's total OPEB liability of \$41,657,111 and \$57,301,338 was measured as of December 31, 2023 and 2022 and was determined by an actuarial valuation as of January 1, 2023 and 2021.

**(d) Actuarial Methods and Other Inputs**

The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	4.44%	
Discount Rate	3.26%	The discount rate was based on the index provided by Bond Buyer 20-Bond General Obligation based on the 20 year AA municipal bond rate as of December 1, 2023.
Cost Method	Entry Age Normal (Percent of Salary)	
Healthcare Cost Trend Rates	7.50% for 2024, decreasing to an ultimate rate of 4.54%	
Employer Funding Policy	Pay-as-you-go cash basis	
Census Data	As of January 1, 2023	
Mortality	Retired and Active Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021.	
Plan Change	The Authority changed its plan to fully paid benefits for union employees with 20 or more years of service in retirement.	

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(8) Other Postemployment Benefits, Continued

(e) Changes in the Total OPEB Liability

	<u>2023</u>	<u>2022</u>
Total OPEB liability at beginning of year	\$ <u>57,301,338</u>	<u>81,136,468</u>
Changes for the year:		
Service cost	1,610,728	1,929,305
Interest	1,344,899	1,991,682
Plan change	818,883	-
Differences between expected and actual experience	(18,445,189)	-
Changes of assumptions	911,142	(25,383,557)
Benefit payments	<u>(1,884,690)</u>	<u>(2,372,560)</u>
Total changes	<u>(15,644,227)</u>	<u>(23,835,130)</u>
Total OPEB liability at of end of year	\$ <u>41,657,111</u>	<u>57,301,338</u>

(f) Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Authority, as well as what the Authority's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>2023</u>		
	<u>1%</u>	<u>Current</u>	<u>1%</u>
	<u>Decrease</u>	<u>Discount</u>	<u>Increase</u>
		<u>Rate</u>	
Total OPEB liability	\$ <u>46,052,950</u>	<u>41,657,111</u>	<u>37,869,555</u>
	<u>2022</u>		
	<u>1%</u>	<u>Current</u>	<u>1%</u>
	<u>Decrease</u>	<u>Discount</u>	<u>Increase</u>
		<u>Rate</u>	
Total OPEB liability	\$ <u>64,247,880</u>	<u>57,301,338</u>	<u>51,493,134</u>

(g) Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Authority, as well as what the Authority's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	<u>2023</u>		
	<u>1%</u>	<u>Current</u>	<u>1%</u>
	<u>Decrease</u>	<u>Trend</u>	<u>Increase</u>
		<u>Rate</u>	
Total OPEB liability	\$ <u>36,427,564</u>	<u>41,657,111</u>	<u>48,111,093</u>

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(8) Other Postemployment Benefits, Continued

(g) Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates,  
Continued

	2022		
	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	\$ <u>49,299,265</u>	<u>57,301,338</u>	<u>67,352,822</u>

(h) OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources  
Related to OPEB

For the years ended December 31, 2023 and 2022, the Authority recognized OPEB expense of \$(2,016,693) and \$(1,133,902), respectively. At December 31, 2023, the Authority reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,999,876	17,929,367
Changes in assumptions	<u>9,018,896</u>	<u>16,005,140</u>
Total	\$ <u>15,018,772</u>	<u>33,934,507</u>

	2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,138,739	4,758,638
Changes in assumptions	<u>11,361,503</u>	<u>21,914,495</u>
Total	\$ <u>19,500,242</u>	<u>26,673,133</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ending</u>	
2024	\$ (5,791,205)
2025	(4,836,222)
2026	(3,189,760)
2027	(3,005,479)
2028	<u>(2,093,069)</u>
	\$ <u>(18,915,735)</u>

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(9) Commitments and Contingencies

(a) Commitments

The Authority has entered into agreements with various water districts, towns and villages whereby the Authority obtains the use of the water facilities and agrees to provide water services to the residents of such districts. Any improvements to these facilities are capitalized by the Authority.

The Authority has an “Amended and Restated Water Development and Supply Agreement” with Genesee County to finance, construct, own, operate and supply water service in and for that County of Genesee. Genesee County is continuing to develop and increase the amount of water supplied by the Authority to and within Genesee County in multiple phases.

The first Phase of the project involved the construction of approximately thirty-five miles of water mains financed with the proceeds of the 2001 Series Water Revenue Bonds and capital grants from state and federal agencies (see further disclosure in note 6). Expenditures of \$24,061,115 were incurred for this project since Phase I was completed in 2004.

Phase II includes the construction of new transmission mains, new pump stations, and improvement to an existing pump station in Monroe County with a goal of providing approximately an additional 2.0 million gallons of water per day to Genesee County.

Phase II is currently in construction and a 2024 service date is anticipated.

The next phases of the project are currently in planning and design.

The Authority has entered into an agreement in 2010 whereby Monroe County is to provide certain public security and safety services to the Authority through December 31, 2026.

Amounts that are due under this agreement are summarized as follows for the years ended December 31:

2024	\$ 829,847
2025	829,847
2026	<u>829,847</u>
	<u>\$ 2,489,541</u>

The Authority expensed \$829,847 under this agreement during each of the years ended December 31, 2023 and 2022.



MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(9) Commitments and Contingencies, Continued

(a) Commitments, Continued

The Authority has entered into a water exchange agreement with the City. A stipulation of the agreement required the City to replace its Rush Reservoir with covered storage of water. The Authority is required to pay for 54% of the costs of the project, not to exceed a total project cost of \$9,000,000. The Authority's maximum commitment is \$4,860,000 over 20 years.

Amounts that are due under this agreement are summarized as follows for the years ended December 31:

2024	\$ 243,000
2025	243,000
2026	243,000
2027	243,000
2028	243,000
2029 - 2032	<u>972,000</u>
	<u>\$ 2,187,000</u>

The Authority expensed \$243,000 under this agreement during each of the years ended December 31, 2023 and 2022.

(b) Contingencies

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; life and health of employees; and natural disasters. The Authority has various insurance policies with third-party carriers related to property protection, casualty and statutory and non-statutory employee protection.

The Authority is subject to litigation in the ordinary conduct of its affairs. Management does not believe, however, that such litigation, individually or in the aggregate, is likely to have a material adverse effect on the financial condition of the Authority.

(10) Self-Insured Workers' Compensation

The Authority is self-insured for workers' compensation claims. The Authority transfers its risk of loss through the purchase of commercial insurance for workers' compensation benefits up to a maximum aggregate amount of \$5,000,000 per occurrence, subject to a deductible of \$500,000 per occurrence. Claim expenses and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. At December 31, 2023 and 2022, there were no liabilities recorded for workers' compensation claims.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of  
the County of Monroe, New York)

Notes to Financial Statements, Continued

(11) Related Party Transactions

The Authority has a contract with the County to supply the Authority with power and natural gas. The contract states that the Authority will purchase power and gas from the County at market value, plus a 0.6% service fee each year through August 31, 2025. For the years ended December 31, 2023 and 2022, the Authority paid \$3,684,976 and \$5,325,293, respectively, to the County under the terms of this agreement.

(12) Subsequent Events

The Authority has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.

(13) Accounting Standards Issued But Not Yet Implemented

GASB has issued the following pronouncements which will be implemented in the years required. The effects of the implementation of these pronouncements are not known at this time.

Statement No. 99 - Omnibus 2022. Effective for various periods through fiscal years beginning after June 15, 2023.

Statement No. 102 - Certain Risk Disclosures. Effective for fiscal years beginning after June 15, 2024.

MONROE COUNTY WATER AUTHORITY  
(A Discretely Presented Component Unit of the County of Monroe, New York)  
Required Supplementary Information  
Schedule of Changes in the Authority's  
Total OPEB Liability and Related Ratios  
December 31, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability						
Service cost	\$ 1,610,728	1,929,305	3,073,473	1,474,068	1,866,827	2,047,877
Interest	1,344,899	1,991,682	1,648,145	1,957,629	1,918,395	2,277,994
Plan change	818,883	-	-	-	-	-
Changes of benefit terms	-	-	-	-	-	421,956
Differences between expected and actual experience	(18,445,189)	-	11,489,334	1,081,653	(5,253,944)	(8,774,311)
Changes of assumptions	911,142	(25,383,557)	11,312,724	5,879,065	(4,270,515)	2,086,463
Benefit payments	<u>(1,884,690)</u>	<u>(2,372,560)</u>	<u>(1,925,674)</u>	<u>(2,001,367)</u>	<u>(2,010,623)</u>	<u>(1,798,585)</u>
Net change in total OPEB liability	(15,644,227)	(23,835,130)	25,598,002	8,391,048	(7,749,860)	(3,738,606)
Total OPEB liability - beginning	<u>57,301,338</u>	<u>81,136,468</u>	<u>55,538,466</u>	<u>47,147,418</u>	<u>54,894,278</u>	<u>58,632,884</u>
Total OPEB liability - ending	<u>\$ 41,657,111</u>	<u>57,301,338</u>	<u>81,136,468</u>	<u>55,538,466</u>	<u>47,144,418</u>	<u>54,894,278</u>
Covered payroll	\$ 13,468,134	13,695,633	13,296,731	14,641,528	17,097,419	16,478,853
Total OPEB liability as a percentage of covered payroll	309.30%	407.09%	589.17%	379.32%	275.80%	333.10%

Notes to schedule:

Changes of assumptions - Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each actuarial valuation:

<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
3.26%	3.65%	2.13%	3.26%	4.11%	3.44%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complied, the Authority presents information for those years for which information is available.

There are no assets accumulated in a trust meets the criteria in GASB Statement No. 75, paragraph 4.

**MONROE COUNTY WATER AUTHORITY**  
(A Discretely Presented Component Unit of the County of Monroe, New York)  
Required Supplementary Information  
Schedule of the Authority's Proportionate Share of the Net Pension Liability  
December 31, 2023

**NYSERS Pension Plan**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Authority's proportion of the net pension asset/liability	0.0595495%	0.0607491%	0.0584392%	0.0617040%	0.0577902%	0.0583864%	0.0580000%	0.0600000%	0.0010000%
Authority's proportionate share of the net pension asset/(liability)	\$ (12,769,819)	4,965,984	(58,190)	(16,339,575)	(4,094,611)	(1,884,391)	(5,420,629)	(9,693,114)	(2,021,835)
Authority's covered payroll	\$ 17,317,995	17,178,050	17,023,526	16,860,861	16,617,975	14,993,931	14,584,555	14,651,331	14,724,692
Authority's proportionate share of the net pension asset/liability as a percentage of its covered payroll	73.74%	28.91%	0.34%	96.91%	24.64%	12.57%	37.17%	66.16%	13.73%
Plan fiduciary net position as a percentage of the total pension asset/liability	90.78%	103.65%	99.95%	86.39%	96.27%	98.29%	94.70%	90.70%	97.95%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complied, the Authority presents information for those years for which information is available.

**MONROE COUNTY WATER AUTHORITY**  
(A Discretely Presented Component Unit of the County of Monroe, New York)  
**Required Supplementary Information**  
**Schedule of the Authority's Pension Contributions**  
December 31, 2023

**NYSERS Pension Plan**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 2,203,967	2,176,291	2,669,138	2,431,247	2,238,932	2,251,223	2,216,347	2,628,166	2,975,247
Contributions in relation to the contractually required contribution	<u>2,203,967</u>	<u>2,176,291</u>	<u>2,669,138</u>	<u>2,431,247</u>	<u>2,238,932</u>	<u>2,251,223</u>	<u>2,216,347</u>	<u>2,628,166</u>	<u>2,975,247</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Authority's covered payroll	\$ 17,317,995	17,178,050	17,023,526	16,860,861	16,617,975	14,993,931	14,584,555	14,651,331	14,724,692
Contributions as a percentage of covered payroll	12.73%	12.67%	15.68%	14.42%	13.47%	15.01%	15.20%	17.94%	20.21%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Authority presents information for those years for which information is available.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Directors  
Monroe County Water Authority:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Monroe County Water Authority (the Authority), a discretely presented component unit of the County of Monroe, New York, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated \_\_\_\_\_, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Williamsville, New York  
, 2024

## REPORT TO THE BOARD

, 2024

The Board of Directors  
Monroe County Water Authority

Dear Board Members:

We have audited the financial statements of the Monroe County Water Authority (the Authority) a discretely presented component unit of the County of Monroe, New York, for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2023. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

### Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

For the year ended December 31, 2023, we evaluated the key factors and assumptions used by management in determining accounting estimates and were reasonable in relation to the financial statements taken as a whole.



### Sensitive Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent and clear.

### Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely adjustments identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no material misstatements detected as a result of our audit procedures.

### Disagreements with Management

For purposes of this report, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter.

### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

\* \* \* \* \*

This information is intended solely for the use of the Board of Directors and management of the Monroe County Water Authority and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

EFPR GROUP, CPAs, PLLC

, 2024

6390 Main Street, Suite 200  
Williamsville, NY 14221

CONFIDENTIAL

P 716.634.0700  
TF 800.546.7556  
F 716.634.0764  
W EFPRgroup.com

The Board of Directors  
Monroe County Water Authority:

We have completed our audit of the financial statements of the Monroe County Water Authority (the Authority), a discretely presented component unit of the County of Monroe, New York, for the year ended December 31, 2023. Considering the test character of our audit, you will appreciate that reliance must be placed on adequate methods of internal control as your principal safeguard against irregularities which a test examination may not disclose. We now present for your consideration our comment and recommendation based upon observations made during our audit.

This report is intended solely for the information and use of the Board of Directors, management and others within the Authority.

Internal Controls Over Capital Assets - During our 2022 audit, we tested the internal controls over capital assets. The Authority's accounting policies and procedures manual states "The Project Manager submits a completed authorization form for a requested project to their Department Head, the Director of Finance & Business Services, and the Executive Director for approval." As part of our internal control testing, we examined the authorization forms and the required signoffs for the individuals listed in the policy. One of the twenty-five authorization forms we examined did not have the Executive Director's signature. Management stated that projects under \$15,000 do not require the Executive Director's signature. In 2022, we recommended that the accounting policies and procedures manual be revised to state the thresholds for which proper authorization is required.

During our 2023 audit, we noted that all authorization forms, regardless of dollar amount, are being signed off by the Executive Director. This comment is considered cleared.

\* \* \* \* \*

We take this opportunity to thank the staff of the Monroe County Water Authority for the courtesy and cooperation extended to us during the audit. If you have any questions regarding the foregoing comment please contact us at your convenience.

Very truly yours,

EFPR GROUP, CPAs, PLLC

## INDEPENDENT ACCOUNTANTS' REPORT

The Board of Directors  
Monroe County Water Authority:

We have examined the compliance with Section 201.3 of Title Two of the Official Compilation of Codes Rules and Regulations of the State of New York related to investments (investment guidelines) of the Monroe County Water Authority's (the Authority), a discretely presented component unit of the County of Monroe, New York, for the year ended December 31, 2023. The Authority's management is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied with specified requirements, in all material respects. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of compliance with those requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Authority complied, in all material respects, with the investment guidelines for the year ended December 31, 2023.

Williamsville, New York  
, 2024

## INDEPENDENT ACCOUNTANTS' REPORT

The Board of Directors  
Monroe County Water Authority:

We have examined the compliance with Section 201.3 of Title Two of the Official Compilation of Codes Rules and Regulations of the State of New York related to investments (investment guidelines) of the Monroe County Water Authority's (the Authority), a discretely presented component unit of the County of Monroe, New York, for the year ended December 31, 2023. The Authority's management is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied with specified requirements, in all material respects. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of compliance with those requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Authority complied, in all material respects, with the investment guidelines for the year ended December 31, 2023.

Williamsville, New York  
, 2024

**MONROE COUNTY WATER AUTHORITY**  
**ANNUAL STATEMENT OF INVESTMENT POLICY**  
**(READOPTED APRIL 2023~~4~~)**

**ARTICLE 1**  
**INTRODUCTION**

Section 2925 of the New York Public Authorities Law requires the Authority to adopt investment guidelines on an annual basis. The purpose of these guidelines is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment related activities. The ultimate goal is to enhance the economic status of the Authority while protecting its funds.

Certain of the Members of and the Director of Finance for the Authority are duly authorized to invest Authority monies pursuant to the New York Public Authorities Law and are trustees of Authority funds. Accordingly, such persons are acting as fiduciaries and will be subject to a prudent investor standard.

**ARTICLE 2**  
**SCOPE**

This policy covers all moneys and other financial resources available for investment by the Authority on its own behalf or on behalf of any other entity or individual. It is intended that this policy cover all funds and investment activities under the direct control of the Authority, except for retirement or other employee benefit plans and deferred compensation funds.

**ARTICLE 3**  
**OBJECTIVES**

1. The investment policies and practices of the Authority are based upon limitations set forth in the New York Public Authorities Law. These limitations seek to assure compliance with all laws governing the investment of monies under the control of the Authority. They also seek to protect the principal of funds entrusted to the Authority through the following objectives in order of importance.

- A. Safety: It is the primary duty and responsibility of the Director of Finance to protect, preserve and maintain cash and investments placed in his/her trust. Each investment transaction shall seek to ensure that capital losses are avoided, whether from institution default, broker-dealer default, or erosion of market value of securities. The Director of Finance shall evaluate or cause to have evaluated each potential investment, seeking both quality in issuer and in underlying security or collateral. Diversification of the portfolio will be used as much as practicable given the range of permitted investments in order to reduce exposure to principal loss.
- B. Liquidity: An adequate percentage of the portfolio will be maintained in liquid short-term securities that can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investment in securities with active secondary markets will be utilized. These securities will have a low sensitivity to market risk.

- C. Yield: Yield should become a consideration only after the basic requirements of safety and liquidity have been met.
- D. Public Trust: All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust. In a diversified portfolio it must be recognized that occasional measured losses are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

#### **ARTICLE 4 PERMITTED INVESTMENTS**

Section 1097 of the New York Public Authorities Law permits the Authority to invest solely in bank account deposits, which can be secured by government obligations. Notwithstanding the foregoing, this Section permits the Authority to contract with the holders of any of its bonds as to the investment of available funds. The Authority has issued various bonds pursuant to that certain Trust Indenture, dated as of October 1, 1991 (the "Indenture"), by and between the Authority and Bank of New York Mellon, as successor to Chase Lincoln First Bank, N.A., as trustee (the "Trustee"), including all amendments and supplements thereto. Section 511 of the Indenture permits the Authority (or the Trustee on its behalf) to invest funds not required for immediate disbursement solely in Authorized Investments. Section 101 of the Indenture defines the term "Authorized Investments;" attached hereto as Exhibit A is a copy of such definition, with a summary of permitted investments for funds other than those deposited in the Bond Fund.

#### **ARTICLE 5 SECURED INVESTMENTS**

The following describes the Authority's procedures regarding securing certificated and uncertificated securities.

1. The Authority's security interest in certificated securities purchased outright or acquired by repurchase agreement or held as collateral shall be perfected by:
  - A. Certificated Securities securing or transferred by a repurchase agreement or used as collateral to secure any other investment or cash balance shall be physically delivered, as far as practicable, to the Authority or its custodian for safekeeping throughout the term of the investment agreement.
  - B. Payment of funds shall only be made against the delivery of physical securities when securities are purchased outright, or the delivery of collateral when a repurchase agreement or certificate of deposit is involved.
  - C. These securities and collateral shall be physically segregated by the custodian or the financial institution (in the event delivery of the collateral to the custodian or the Authority is not practical) into an account held on behalf of the Authority.

- D. The custodian shall release such securities or collateral upon the termination of the investment agreement as directed by the Custodial Agreement.
2. The Authority's security interest in uncertificated Treasury Securities (issued in book entry form) purchased outright shall be perfected by:
- A. A Reserve Bank making an appropriate entry in its records of the securities purchased.
  - B. Transfer of such securities to the Reserve Bank account of the Authority's custodian or financial institution and held in the name of the Authority.
  - C. Notification to the Authority, and the custodian when applicable, by the financial institution of the purchase of subject securities with specific identification of such securities, the Reserve Bank account numbers transferred from and to, and the terms of the agreement.
  - D. As provided by Parts 306 and 350 of Title 31 of the Code of Federal Regulations, as amended from time to time, and/or by any method prescribed by Sections 8-313, 8-320 or 8-321 or other Sections of Article 8 of the Uniform Commercial Code of the State of New York, as amended from time to time.
3. The Authority's security interest in uncertificated Treasury Securities (issued in book entry form) held as collateral for repurchase agreements or other deposits shall be perfected by:
- A. A Reserve Bank making an appropriate entry in its records of the securities transferred or pledged.
  - B. Transfer of such securities to the Reserve Bank account of the custodian and pledged to the Authority (or to the custodian acting for the Authority).
  - C. Notification to the Authority and the custodian by the financial institution of the transfer and pledge of subject securities with specific identification of such securities, the Reserve Bank account numbers transferred from and to, and the terms of the agreement.
  - D. As provided by Parts 306 and 350 of Title 31 of the Code of Federal Regulations, as amended from time to time, and/or by any method prescribed by Sections 8-313, 8-320 or 8-321 or other Sections of Article 8 of the Uniform Commercial Code of the State of New York, as amended from time to time.

## **ARTICLE 6 MONITORING**

The following describes the Authority's procedures regarding monitoring of certain types of investments.

- 1. The Authority shall apply the following procedures for safekeeping:
  - A. Certificated securities and other collateral held by the Authority's Custodian or other financial intermediary for safekeeping shall be segregated or otherwise identified as pledged to the Authority.



- B. Book entry securities shall be secured as provided in Article 5, Sections 2 and 3 above.
- 2. The Authority shall apply the following procedures regarding audits:
    - A. An independent audit of the Authority's investments shall be conducted annually at the direction of the Director of Finance.
    - B. The audit report shall be incorporated into the annual investment report described in Article 14 hereof.
- 3. The Authority shall comply with the following collateral requirements:
    - A. Investments and cash balances shall be fully (100%) secured by collateral, except as provided in subsection C below.
    - B. Collateral may consist of obligations described in items (i), (ii) and (iii) of the definition of Authorized Investments in Section 101 of the Indenture.
    - C. FDIC, FSLIC, and SIPC insurance may be substituted for collateral as available and up to its limit.
- 4. The Authority shall monitor the foregoing through the following procedures:
    - A. The Authority shall monitor the recorded value of the collateral to make certain it is equal to the current market value, including accrued interest, of the collateral at the time of the initial investment, and thereafter monthly. For certain short-term investments the market value shall be monitored on a daily basis.
    - B. Substitutions of collateral shall be permitted in like-kind or upon written agreement subject to the approval of the Treasurer, the Executive Director, the Director of Finance or the lawful delegate of any of them.

**ARTICLE 7**  
**WRITTEN CONTRACTS**

Pursuant to Section 2925 of the New York Public Authorities Law, any investments made by the Authority shall be evidenced by written contracts. All such contracts shall contain the provisions of the type described in Section 2925(3)(c) (i) – (iv). Notwithstanding the foregoing, the Authority may by resolution authorize certain investment transactions to be made by oral agreement where a written contract is not practical or there is not a regular business practice of written contracts; in such case, the Authority shall adopt procedures to govern such investment or transaction. In connection with any written contract, the Authority shall furnish a copy of these investment guidelines to each financial institution and obtain a written confirmation from such financial institution that it has reviewed and understands such guidelines.

**ARTICLE 8**  
**DELEGATION OF AUTHORITY**

The investment, per this policy, of Authority idle monies is annually delegated to the Director of Finance by the Members who shall thereafter assume full responsibility for those transactions until the delegation of authority is revoked or expires. The Director of Finance may delegate the day-to-day operations of investing to his/her designee(s), but not the responsibility

for the overall investment program. The Director of Finance will review all investment transactions on a regular basis to assure compliance with this Statement of Investment Policy.

## **ARTICLE 9 ETHICS AND CONFLICT OF INTEREST**

Officers and employees 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. Such persons shall disclose any material financial interest in financial institutions that conduct business with this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Authority's portfolio. All officers and employees involved in the investment of public funds are required to comply with the Authority's Conflict of Interest Policy.

## **ARTICLE 10 INELIGIBLE INVESTMENTS**

The Authority shall invest only in the types of investments specifically described herein. All other investments are prohibited from use in this portfolio, including but not limited to common stocks, futures and the writing of options. The use of short positions is also prohibited.

## **ARTICLE 11 DERIVATIVES**

A derivative is defined as a financial instrument that derives its cash flows, and therefore its value, by reference to an underlying instrument, index or reference rate. The purchase of yield curve notes, interest only, principal only, range notes, and inverse floaters are prohibited (this list is not intended to cover all types of securities and is presented as an example of the types of securities that should be avoided). Callable bonds, step-up bonds, and floating rate securities (with a positive spread) are permitted investments. No security will be purchased that could result in a zero interest accrual if held to maturity.

## **ARTICLE 12 SWAPS**

A swap is a shift of assets from one instrument to another and may be done for a variety of reasons, such as to increase yield, lengthen or shorten maturities, or to increase investment quality. In no instance shall a swap be used for speculative purposes. Any such swap shall be simultaneous (same day execution of sale and purchase), and requires the written approval of the Director of Finance.

## **ARTICLE 13 INTERNAL CONTROLS**

Pursuant to other provisions of the New York Public Authorities Law, a system of internal controls shall be established and documented in writing. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation of third parties, unanticipated changes in financial markets or imprudent action by employees and officers of the Authority. Controls deemed most important include: control of collusion, separation of duties and administrative controls, separation of transaction authority from

accounting and recordkeeping, separation of custodial safekeeping from transaction authority, accounting, and recordkeeping, clear delegation of authority, management review and approval of investment transactions, specific limitations regarding securities losses and remedial action, written confirmation of telephone transactions, minimizing the number of authorized investment officials, documentation of transactions and strategies, and code of ethics standards. The Director of Finance will establish an annual process of independent review by an external audit firm. This review will provide assurances of strong internal controls by reviewing compliance with previously established policies and procedures.

#### **ARTICLE 14 REPORTING**

The Director of Finance will submit a quarterly investment report to the Members and the Executive Director. This report will include: a list of portfolio transactions, type of investment, issuer, date of maturity, amount of deposit/par amount, current market value of all securities (with the source of the market valuation), rate of interest, and a statement indicating compliance or noncompliance with this Statement of Investment Policy. As applicable and appropriate based on the type of investment, additional items listed will also include average weighted yield, average days to maturity, accrued interest earned during the period and fiscal year to date, percent distribution to each type of investment and any funds under management by contracted parties, including lending programs. The report will include a list of auditors, investment bankers, brokers, agents, dealers and advisers, as applicable.

The Director of Finance will submit an annual investment report to the Members and the Executive Director. In addition to the information set forth in the preceding paragraph, the annual report will contain a yearly update regarding the Authority's investment guidelines, amendments to such guidelines, if any, the results of the annual independent investment audit, the investment performance record of the Authority, and a list of the total fees, commissions and other charges paid to each investment banker, broker, agent, dealer and adviser rendering investment-related services to the Authority. The annual investment report shall be prepared in conformity with generally accepted accounting principles for governments (GAAP) and shall comply with Governmental Accounting Standards Board (GASB) Statement No. 3. In addition, GASB Statement No. 28 and GASB Statement No.31 shall be applied as appropriate.

The Authority shall submit its annual investment report to the Division of the Budget with copies to the chief executive officer and chief financial officer of the County of Monroe, the Department of Audit and Control of the State of New York, the Senate Finance Committee, and the Assembly Ways and Means Committee.

Copies of the Authority's annual investment report shall be made available to the public upon reasonable request therefor.

#### **ARTICLE 15 QUALIFIED BANKS AND SECURITIES DEALERS**

The Authority shall conduct business only with banks, agents and registered investment securities brokers and dealers. The Authority's staff will investigate all institutions that wish to conduct business with the Authority and evaluate their quality, reliability, experience, capitalization, size and any other relevant information. All institutions must sign an information request form, and agree to abide by the conditions set forth in this Investment Policy. The Director of Finance shall maintain a list of approved institutions and security broker/dealers.

This will be done annually by having the financial institutions complete and return an information request form, and an audited financial statement within 90 days of the institution's fiscal year-end. In the event the primary dealer rejects the language in the dealer information request form, the Director of Finance may return to the Authority's Board for approval of alternative language proposed by the primary dealer.

## **ARTICLE 16 RISK TOLERANCE**

The Authority recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk. The Director of Finance is expected to display prudence in the selection of securities, as a way to minimize default risk. No individual investment transaction shall be undertaken which jeopardizes the total capital position of the overall portfolio. The Director of Finance shall periodically establish guidelines and strategies to control risks of default, market price changes and illiquidity.

As described herein, the Indenture permits the use of various types of investments. Funds invested pursuant to the Indenture include short-term funds for operating needs as well as longer-term funds for capital needs. The Authority shall manage market and interest rate risk within each category of investments by investing to a shorter term. The Authority shall also seek to avoid trading losses (for speculative purposes) unless there is a sudden need for liquidity and the need cannot be satisfied on a more cost effective basis.

Controlling and managing risk is the foremost portfolio management objective. The Authority strives to maintain an efficient portfolio by providing for the lowest level of risk for a given level of return.

In addition to these general policy considerations, the following specific policies will be strictly observed:

- A. All transactions will be executed on a delivery-versus-payment basis.
- B. A competitive bid process, when practical, will be used to place all investment purchases and sell transactions.

## **ARTICLE 17 DIVERSIFICATION**

In order to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions, the Director of Finance shall diversify the investment portfolio by security type, institution and maturity. In particular, the Authority shall limit its investments at any financial institution to 1% of such institution's assets.

## **ARTICLE 18 STATEMENT OF INVESTMENT POLICY**

This Statement of Investment Policy shall be reviewed and submitted annually to the Members in order to incorporate any changes necessary to ensure consistency and its relevance to current law, and financial and economic trends. Such review and approval shall occur each year at the Authority's Annual Meeting.

## Exhibit A

Included below is the definition of "Authorized Investments" and the list of permitted investments per section 101 of the Trust Indenture dated as of October 1, 1991.

Items (i)-(iii) below apply to the investment of funds held in the Bond Fund.

All other funds held under the Trust Indenture may be invested in any of the categories of authorized investments.

"Authorized Investments" means any of the following, if and to the extent that the same are legal for the investment of funds of the Authority or the Trustee, as applicable:

- (i) direct obligations of, or obligations the principal of and interest on which are unconditionally guaranteed by, the United States of America;
- (ii) bonds, debentures, notes, participation certificates or other evidences of indebtedness issued or guaranteed by Bank for Cooperatives; Federal Intermediate Credit Bank; Federal Home Loan Bank System; Export-Import Bank of the United States; Federal Land Banks; Federal National Mortgage Association; United States Postal Service; Government National Mortgage Association, Federal Financing Bank, Farmers Home Administration, Federal Home Loan Mortgage Association or any agency or instrumentality of the United States of America or any other corporation wholly-owned by the United States of America;
- (iii) New Housing Authority Bonds issued by public agencies or municipalities and fully secured as to the payment of both principal and interest by a pledge of annual contributions under an annual contributions contract or contracts with the United States of America or any agency thereof; or notes issued by public agencies or municipalities and fully secured as to the payment of both principal and interest by a requisition, guarantee or payment agreement with the United States of America or any agency thereof;
- (iv) direct and general obligations, to the payment of the principal of and interest on which the full faith and credit of the issuer is pledged, of any of the following: any state of the United States, or any political subdivision of any such state; provided that (a) as to such obligations of a political subdivision, all the taxable real property within such political subdivision shall be subject to taxation thereby to pay such obligations and the interest thereon, without limitation as to rate or amount, or the revenues of such political subdivision shall be pledged to pay such obligations and the interest thereon and (b) at the time of their purchase under this Indenture, such obligations of any such state or political subdivision are rated in either of the two highest rating categories by two nationally recognized bond rating agencies;
- (v) bank time deposits evidenced by certificates of deposit and bankers acceptances issued by any bank or trust company (which may include the Trustee or any Construction Fund Custodian) which is a member of the Federal Deposit Insurance Corporation and which has capital stock, surplus and undivided profits aggregating in excess of fifty million dollars (\$50,000,000), provided that such time deposits and bankers' acceptances (a) do not exceed at any one time in the aggregate five percent (5%) of the

total of the capital and surplus of such bank or trust company, or (b) are secured by obligations described in items (i), (ii), or (iii) of this definition or are insured by a nationally recognized insurance company which has issued municipal bond insurance policies insuring the payment or which are rated, because of such insurance, in either of the two highest rating categories by two nationally recognized bond rating agencies, which such obligations at all time have a market value (exclusive of accrued interest) at least equal to such time deposits so secured;

- (vi) repurchase agreements collateralized by obligation described in items (i), (ii) or (iii) of this definition with any registered broker/dealer subject to Securities Investors' Protection Corporation jurisdiction, which has an uninsured, unsecured and unguaranteed obligation rated "Prime-1" or "A3" or better by Moody's Investors Services, Inc. and "A-1" or "A" or better by Standard & Poor's Corporation, or any commercial bank with the above ratings, provided
  - (a) a master repurchase agreement or specific written repurchase agreement governs the transaction,
  - (b) the securities are held free and clear of any lien by the Trustee or an independent third party acting solely as agent for the Trustee, and such third party is (i) a Federal Reserve Bank, or (ii) a bank which is a member of the Federal Deposit Insurance Corporation and which has combined capital, surplus and undivided profits of not less than \$25,000,000 and the Trustee shall have received written confirmation from such third party that it holds such securities, free and clear of any lien, as agent for the Trustee,
  - (c) a perfected first security interest under the Uniform Commercial Code, or book entry procedures prescribed as 31 CFR 306.1 et seq. or 31 CFR 350.0 et seq. (or similar successor provision of law) in such securities is created for the benefit of the Trustee,
  - (d) the repurchase agreement has a term of 30 days or less, or the Trustee will value the collateral securities no less frequently than monthly and will liquidate the collateral securities if any deficiency in the required collateral percentage is not restored within the two business days of such valuation,
  - (e) the repurchase agreement matures at least ten days (or other appropriate liquidation period) prior to the date when liquidation is required, and
  - (f) the fair market value of the securities in relation to the amount of the repurchase obligation is equal to at least 100%.
- (vii) obligations consisting of notes, bonds and debentures which are direct obligations of a solvent corporation existing under the laws of the United States or any state thereof, provided that such investments shall be rated in one of the two highest long-term rating categories established by at least two nationally recognized bond rating agencies;
- (viii) certificates or other obligations that evidence ownership of the right of payments of principal or interest on obligations of the United States of America or any state of the United States of America or any political subdivision thereof or any agency or

instrumentality of the United States of America or any state or political subdivision provided that such obligations shall be held in trust by a bank or trust company or a national banking association meeting the requirements for a Trustee under Section 801 hereof, and provided further that, in the case of certificates or other obligations of a state or political subdivision, the payments of all principal of and interest on such certificates or such obligations shall be fully insured or unconditionally guaranteed by, or otherwise unconditionally payable pursuant to a credit support arrangement provided by, one or more financial institutions or insurance companies or associations which shall be rated in the highest rating category by Moody's Investors Service, Inc. and Standard & Poor's Corporation, or, in the case of an insurer providing municipal bond insurance policies insuring the payment, when due, of the principal of an interest on municipal bonds, such insurance policy shall result in such municipal bonds being rated in the highest rating category by Moody's Investors Service, Inc. and Standard & Poor's Corporation;

- (ix) investment agreements rated or the issuer of which is rated, in the highest short-term or one of the two highest long term rating categories by at least two nationally recognized rating agencies;
- (x) money market funds rated in the highest short term or long term rating category by at least one nationally recognized rating agency; and
- (xi) with respect to investments made by the Authority, and other investments which are permitted under the laws of the State of New York.

**MONROE COUNTY WATER AUTHORITY**  
**ANNUAL STATEMENT OF INVESTMENT POLICY**  
**(READOPTED APRIL 2023~~4~~)**

**ARTICLE 1**  
**INTRODUCTION**

Section 2925 of the New York Public Authorities Law requires the Authority to adopt investment guidelines on an annual basis. The purpose of these guidelines is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment related activities. The ultimate goal is to enhance the economic status of the Authority while protecting its funds.

Certain of the Members of and the Director of Finance for the Authority are duly authorized to invest Authority monies pursuant to the New York Public Authorities Law and are trustees of Authority funds. Accordingly, such persons are acting as fiduciaries and will be subject to a prudent investor standard.

**ARTICLE 2**  
**SCOPE**

This policy covers all moneys and other financial resources available for investment by the Authority on its own behalf or on behalf of any other entity or individual. It is intended that this policy cover all funds and investment activities under the direct control of the Authority, except for retirement or other employee benefit plans and deferred compensation funds.

**ARTICLE 3**  
**OBJECTIVES**

1. The investment policies and practices of the Authority are based upon limitations set forth in the New York Public Authorities Law. These limitations seek to assure compliance with all laws governing the investment of monies under the control of the Authority. They also seek to protect the principal of funds entrusted to the Authority through the following objectives in order of importance.

- A. Safety: It is the primary duty and responsibility of the Director of Finance to protect, preserve and maintain cash and investments placed in his/her trust. Each investment transaction shall seek to ensure that capital losses are avoided, whether from institution default, broker-dealer default, or erosion of market value of securities. The Director of Finance shall evaluate or cause to have evaluated each potential investment, seeking both quality in issuer and in underlying security or collateral. Diversification of the portfolio will be used as much as practicable given the range of permitted investments in order to reduce exposure to principal loss.
- B. Liquidity: An adequate percentage of the portfolio will be maintained in liquid short-term securities that can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investment in securities with active secondary markets will be utilized. These securities will have a low sensitivity to market risk.



- C. Yield: Yield should become a consideration only after the basic requirements of safety and liquidity have been met.
- D. Public Trust: All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust. In a diversified portfolio it must be recognized that occasional measured losses are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

#### **ARTICLE 4 PERMITTED INVESTMENTS**

Section 1097 of the New York Public Authorities Law permits the Authority to invest solely in bank account deposits, which can be secured by government obligations. Notwithstanding the foregoing, this Section permits the Authority to contract with the holders of any of its bonds as to the investment of available funds. The Authority has issued various bonds pursuant to that certain Trust Indenture, dated as of October 1, 1991 (the "Indenture"), by and between the Authority and Bank of New York Mellon, as successor to Chase Lincoln First Bank, N.A., as trustee (the "Trustee"), including all amendments and supplements thereto. Section 511 of the Indenture permits the Authority (or the Trustee on its behalf) to invest funds not required for immediate disbursement solely in Authorized Investments. Section 101 of the Indenture defines the term "Authorized Investments;" attached hereto as Exhibit A is a copy of such definition, with a summary of permitted investments for funds other than those deposited in the Bond Fund.

#### **ARTICLE 5 SECURED INVESTMENTS**

The following describes the Authority's procedures regarding securing certificated and uncertificated securities.

1. The Authority's security interest in certificated securities purchased outright or acquired by repurchase agreement or held as collateral shall be perfected by:
  - A. Certificated Securities securing or transferred by a repurchase agreement or used as collateral to secure any other investment or cash balance shall be physically delivered, as far as practicable, to the Authority or its custodian for safekeeping throughout the term of the investment agreement.
  - B. Payment of funds shall only be made against the delivery of physical securities when securities are purchased outright, or the delivery of collateral when a repurchase agreement or certificate of deposit is involved.
  - C. These securities and collateral shall be physically segregated by the custodian or the financial institution (in the event delivery of the collateral to the custodian or the Authority is not practical) into an account held on behalf of the Authority.

- D. The custodian shall release such securities or collateral upon the termination of the investment agreement as directed by the Custodial Agreement.

2. The Authority's security interest in uncertificated Treasury Securities (issued in book entry form) purchased outright shall be perfected by:

- A. A Reserve Bank making an appropriate entry in its records of the securities purchased.
- B. Transfer of such securities to the Reserve Bank account of the Authority's custodian or financial institution and held in the name of the Authority.
- C. Notification to the Authority, and the custodian when applicable, by the financial institution of the purchase of subject securities with specific identification of such securities, the Reserve Bank account numbers transferred from and to, and the terms of the agreement.
- D. As provided by Parts 306 and 350 of Title 31 of the Code of Federal Regulations, as amended from time to time, and/or by any method prescribed by Sections 8-313, 8-320 or 8-321 or other Sections of Article 8 of the Uniform Commercial Code of the State of New York, as amended from time to time.

3. The Authority's security interest in uncertificated Treasury Securities (issued in book entry form) held as collateral for repurchase agreements or other deposits shall be perfected by:

- A. A Reserve Bank making an appropriate entry in its records of the securities transferred or pledged.
- B. Transfer of such securities to the Reserve Bank account of the custodian and pledged to the Authority (or to the custodian acting for the Authority).
- C. Notification to the Authority and the custodian by the financial institution of the transfer and pledge of subject securities with specific identification of such securities, the Reserve Bank account numbers transferred from and to, and the terms of the agreement.
- D. As provided by Parts 306 and 350 of Title 31 of the Code of Federal Regulations, as amended from time to time, and/or by any method prescribed by Sections 8-313, 8-320 or 8-321 or other Sections of Article 8 of the Uniform Commercial Code of the State of New York, as amended from time to time.

## **ARTICLE 6 MONITORING**

The following describes the Authority's procedures regarding monitoring of certain types of investments.

- 1. The Authority shall apply the following procedures for safekeeping:
  - A. Certificated securities and other collateral held by the Authority's Custodian or other financial intermediary for safekeeping shall be segregated or otherwise identified as pledged to the Authority.

- B. Book entry securities shall be secured as provided in Article 5, Sections 2 and 3 above.
- 2. The Authority shall apply the following procedures regarding audits:
    - A. An independent audit of the Authority's investments shall be conducted annually at the direction of the Director of Finance.
    - B. The audit report shall be incorporated into the annual investment report described in Article 14 hereof.
- 3. The Authority shall comply with the following collateral requirements:
    - A. Investments and cash balances shall be fully (100%) secured by collateral, except as provided in subsection C below.
    - B. Collateral may consist of obligations described in items (i), (ii) and (iii) of the definition of Authorized Investments in Section 101 of the Indenture.
    - C. FDIC, FSLIC, and SIPC insurance may be substituted for collateral as available and up to its limit.
- 4. The Authority shall monitor the foregoing through the following procedures:
    - A. The Authority shall monitor the recorded value of the collateral to make certain it is equal to the current market value, including accrued interest, of the collateral at the time of the initial investment, and thereafter monthly. For certain short-term investments the market value shall be monitored on a daily basis.
    - B. Substitutions of collateral shall be permitted in like-kind or upon written agreement subject to the approval of the Treasurer, the Executive Director, the Director of Finance or the lawful delegate of any of them.

## **ARTICLE 7**

### **WRITTEN CONTRACTS**

Pursuant to Section 2925 of the New York Public Authorities Law, any investments made by the Authority shall be evidenced by written contracts. All such contracts shall contain the provisions of the type described in Section 2925(3)(c) (i) – (iv). Notwithstanding the foregoing, the Authority may by resolution authorize certain investment transactions to be made by oral agreement where a written contract is not practical or there is not a regular business practice of written contracts; in such case, the Authority shall adopt procedures to govern such investment or transaction. In connection with any written contract, the Authority shall furnish a copy of these investment guidelines to each financial institution and obtain a written confirmation from such financial institution that it has reviewed and understands such guidelines.

## **ARTICLE 8**

### **DELEGATION OF AUTHORITY**

The investment, per this policy, of Authority idle monies is annually delegated to the Director of Finance by the Members who shall thereafter assume full responsibility for those transactions until the delegation of authority is revoked or expires. The Director of Finance may delegate the day-to-day operations of investing to his/her designee(s), but not the responsibility

for the overall investment program. The Director of Finance will review all investment transactions on a regular basis to assure compliance with this Statement of Investment Policy.

**ARTICLE 9  
ETHICS AND CONFLICT OF INTEREST**

Officers and employees 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. Such persons shall disclose any material financial interest in financial institutions that conduct business with this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Authority's portfolio. All officers and employees involved in the investment of public funds are required to comply with the Authority's Conflict of Interest Policy.

**ARTICLE 10  
INELIGIBLE INVESTMENTS**

The Authority shall invest only in the types of investments specifically described herein. All other investments are prohibited from use in this portfolio, including but not limited to common stocks, futures and the writing of options. The use of short positions is also prohibited.

**ARTICLE 11  
DERIVATIVES**

A derivative is defined as a financial instrument that derives its cash flows, and therefore its value, by reference to an underlying instrument, index or reference rate. The purchase of yield curve notes, interest only, principal only, range notes, and inverse floaters are prohibited (this list is not intended to cover all types of securities and is presented as an example of the types of securities that should be avoided). Callable bonds, step-up bonds, and floating rate securities (with a positive spread) are permitted investments. No security will be purchased that could result in a zero interest accrual if held to maturity.

**ARTICLE 12  
SWAPS**

A swap is a shift of assets from one instrument to another and may be done for a variety of reasons, such as to increase yield, lengthen or shorten maturities, or to increase investment quality. In no instance shall a swap be used for speculative purposes. Any such swap shall be simultaneous (same day execution of sale and purchase), and requires the written approval of the Director of Finance.

**ARTICLE 13  
INTERNAL CONTROLS**

Pursuant to other provisions of the New York Public Authorities Law, a system of internal controls shall be established and documented in writing. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation of third parties, unanticipated changes in financial markets or imprudent action by employees and officers of the Authority. Controls deemed most important include: control of collusion, separation of duties and administrative controls, separation of transaction authority from

accounting and recordkeeping, separation of custodial safekeeping from transaction authority, accounting, and recordkeeping, clear delegation of authority, management review and approval of investment transactions, specific limitations regarding securities losses and remedial action, written confirmation of telephone transactions, minimizing the number of authorized investment officials, documentation of transactions and strategies, and code of ethics standards. The Director of Finance will establish an annual process of independent review by an external audit firm. This review will provide assurances of strong internal controls by reviewing compliance with previously established policies and procedures.

#### **ARTICLE 14 REPORTING**

The Director of Finance will submit a quarterly investment report to the Members and the Executive Director. This report will include: a list of portfolio transactions, type of investment, issuer, date of maturity, amount of deposit/par amount, current market value of all securities (with the source of the market valuation), rate of interest, and a statement indicating compliance or noncompliance with this Statement of Investment Policy. As applicable and appropriate based on the type of investment, additional items listed will also include average weighted yield, average days to maturity, accrued interest earned during the period and fiscal year to date, percent distribution to each type of investment and any funds under management by contracted parties, including lending programs. The report will include a list of auditors, investment bankers, brokers, agents, dealers and advisers, as applicable.

The Director of Finance will submit an annual investment report to the Members and the Executive Director. In addition to the information set forth in the preceding paragraph, the annual report will contain a yearly update regarding the Authority's investment guidelines, amendments to such guidelines, if any, the results of the annual independent investment audit, the investment performance record of the Authority, and a list of the total fees, commissions and other charges paid to each investment banker, broker, agent, dealer and adviser rendering investment-related services to the Authority. The annual investment report shall be prepared in conformity with generally accepted accounting principles for governments (GAAP) and shall comply with Governmental Accounting Standards Board (GASB) Statement No. 3. In addition, GASB Statement No. 28 and GASB Statement No.31 shall be applied as appropriate.

The Authority shall submit its annual investment report to the Division of the Budget with copies to the chief executive officer and chief financial officer of the County of Monroe, the Department of Audit and Control of the State of New York, the Senate Finance Committee, and the Assembly Ways and Means Committee.

Copies of the Authority's annual investment report shall be made available to the public upon reasonable request therefor.

#### **ARTICLE 15 QUALIFIED BANKS AND SECURITIES DEALERS**

The Authority shall conduct business only with banks, agents and registered investment securities brokers and dealers. The Authority's staff will investigate all institutions that wish to conduct business with the Authority and evaluate their quality, reliability, experience, capitalization, size and any other relevant information. All institutions must sign an information request form, and agree to abide by the conditions set forth in this Investment Policy. The Director of Finance shall maintain a list of approved institutions and security broker/dealers.

This will be done annually by having the financial institutions complete and return an information request form, and an audited financial statement within 90 days of the institution's fiscal year-end. In the event the primary dealer rejects the language in the dealer information request form, the Director of Finance may return to the Authority's Board for approval of alternative language proposed by the primary dealer.

## **ARTICLE 16 RISK TOLERANCE**

The Authority recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk. The Director of Finance is expected to display prudence in the selection of securities, as a way to minimize default risk. No individual investment transaction shall be undertaken which jeopardizes the total capital position of the overall portfolio. The Director of Finance shall periodically establish guidelines and strategies to control risks of default, market price changes and illiquidity.

As described herein, the Indenture permits the use of various types of investments. Funds invested pursuant to the Indenture include short-term funds for operating needs as well as longer-term funds for capital needs. The Authority shall manage market and interest rate risk within each category of investments by investing to a shorter term. The Authority shall also seek to avoid trading losses (for speculative purposes) unless there is a sudden need for liquidity and the need cannot be satisfied on a more cost effective basis.

Controlling and managing risk is the foremost portfolio management objective. The Authority strives to maintain an efficient portfolio by providing for the lowest level of risk for a given level of return.

In addition to these general policy considerations, the following specific policies will be strictly observed:

- A. All transactions will be executed on a delivery-versus-payment basis.
- B. A competitive bid process, when practical, will be used to place all investment purchases and sell transactions.

## **ARTICLE 17 DIVERSIFICATION**

In order to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions, the Director of Finance shall diversify the investment portfolio by security type, institution and maturity. In particular, the Authority shall limit its investments at any financial institution to 1% of such institution's assets.

## **ARTICLE 18 STATEMENT OF INVESTMENT POLICY**

This Statement of Investment Policy shall be reviewed and submitted annually to the Members in order to incorporate any changes necessary to ensure consistency and its relevance to current law, and financial and economic trends. Such review and approval shall occur each year at the Authority's Annual Meeting.

## Exhibit A

Included below is the definition of "Authorized Investments" and the list of permitted investments per section 101 of the Trust Indenture dated as of October 1, 1991.

Items (i)-(iii) below apply to the investment of funds held in the Bond Fund.

All other funds held under the Trust Indenture may be invested in any of the categories of authorized investments.

"Authorized Investments" means any of the following, if and to the extent that the same are legal for the investment of funds of the Authority or the Trustee, as applicable:

- (i) direct obligations of, or obligations the principal of and interest on which are unconditionally guaranteed by, the United States of America;
- (ii) bonds, debentures, notes, participation certificates or other evidences of indebtedness issued or guaranteed by Bank for Cooperatives; Federal Intermediate Credit Bank; Federal Home Loan Bank System; Export-Import Bank of the United States; Federal Land Banks; Federal National Mortgage Association; United States Postal Service; Government National Mortgage Association, Federal Financing Bank, Farmers Home Administration, Federal Home Loan Mortgage Association or any agency or instrumentality of the United States of America or any other corporation wholly-owned by the United States of America;
- (iii) New Housing Authority Bonds issued by public agencies or municipalities and fully secured as to the payment of both principal and interest by a pledge of annual contributions under an annual contributions contract or contracts with the United States of America or any agency thereof; or notes issued by public agencies or municipalities and fully secured as to the payment of both principal and interest by a requisition, guarantee or payment agreement with the United States of America or any agency thereof;
- (iv) direct and general obligations, to the payment of the principal of and interest on which the full faith and credit of the issuer is pledged, of any of the following: any state of the United States, or any political subdivision of any such state; provided that (a) as to such obligations of a political subdivision, all the taxable real property within such political subdivision shall be subject to taxation thereby to pay such obligations and the interest thereon, without limitation as to rate or amount, or the revenues of such political subdivision shall be pledged to pay such obligations and the interest thereon and (b) at the time of their purchase under this Indenture, such obligations of any such state or political subdivision are rated in either of the two highest rating categories by two nationally recognized bond rating agencies;
- (v) bank time deposits evidenced by certificates of deposit and bankers acceptances issued by any bank or trust company (which may include the Trustee or any Construction Fund Custodian) which is a member of the Federal Deposit Insurance Corporation and which has capital stock, surplus and undivided profits aggregating in excess of fifty million dollars (\$50,000,000), provided that such time deposits and bankers' acceptances (a) do not exceed at any one time in the aggregate five percent (5%) of the

total of the capital and surplus of such bank or trust company, or (b) are secured by obligations described in items (i), (ii), or (iii) of this definition or are insured by a nationally recognized insurance company which has issued municipal bond insurance policies insuring the payment or which are rated, because of such insurance, in either of the two highest rating categories by two nationally recognized bond rating agencies, which such obligations at all time have a market value (exclusive of accrued interest) at least equal to such time deposits so secured;

- (vi) repurchase agreements collateralized by obligation described in items (i), (ii) or (iii) of this definition with any registered broker/dealer subject to Securities Investors' Protection Corporation jurisdiction, which has an uninsured, unsecured and unguaranteed obligation rated "Prime-1" or "A3" or better by Moody's Investors Services, Inc. and "A-1" or "A" or better by Standard & Poor's Corporation, or any commercial bank with the above ratings, provided
  - (a) a master repurchase agreement or specific written repurchase agreement governs the transaction,
  - (b) the securities are held free and clear of any lien by the Trustee or an independent third party acting solely as agent for the Trustee, and such third party is (i) a Federal Reserve Bank, or (ii) a bank which is a member of the Federal Deposit Insurance Corporation and which has combined capital, surplus and undivided profits of not less than \$25,000,000 and the Trustee shall have received written confirmation from such third party that it holds such securities, free and clear of any lien, as agent for the Trustee,
  - (c) a perfected first security interest under the Uniform Commercial Code, or book entry procedures prescribed as 31 CFR 306.1 et seq. or 31 CFR 350.0 et seq. (or similar successor provision of law) in such securities is created for the benefit of the Trustee,
  - (d) the repurchase agreement has a term of 30 days or less, or the Trustee will value the collateral securities no less frequently than monthly and will liquidate the collateral securities if any deficiency in the required collateral percentage is not restored within the two business days of such valuation,
  - (e) the repurchase agreement matures at least ten days (or other appropriate liquidation period) prior to the date when liquidation is required, and
  - (f) the fair market value of the securities in relation to the amount of the repurchase obligation is equal to at least 100%.
- (vii) obligations consisting of notes, bonds and debentures which are direct obligations of a solvent corporation existing under the laws of the United States or any state thereof, provided that such investments shall be rated in one of the two highest long-term rating categories established by at least two nationally recognized bond rating agencies;
- (viii) certificates or other obligations that evidence ownership of the right of payments of principal of or interest on obligations of the United States of America or any state of the United States of America or any political subdivision thereof or any agency or



instrumentality of the United States of America or any state or political subdivision provided that such obligations shall be held in trust by a bank or trust company or a national banking association meeting the requirements for a Trustee under Section 801 hereof, and provided further that, in the case of certificates or other obligations of a state or political subdivision, the payments of all principal of and interest on such certificates or such obligations shall be fully insured or unconditionally guaranteed by, or otherwise unconditionally payable pursuant to a credit support arrangement provided by, one or more financial institutions or insurance companies or associations which shall be rated in the highest rating category by Moody's Investors Service, Inc. and Standard & Poor's Corporation, or, in the case of an insurer providing municipal bond insurance policies insuring the payment, when due, of the principal of an interest on municipal bonds, such insurance policy shall result in such municipal bonds being rated in the highest rating category by Moody's Investors Service, Inc. and Standard & Poor's Corporation;

- (ix) investment agreements rated or the issuer of which is rated, in the highest short-term or one of the two highest long term rating categories by at least two nationally recognized rating agencies;
- (x) money market funds rated in the highest short term or long term rating category by at least one nationally recognized rating agency; and
- (xi) with respect to investments made by the Authority, and other investments which are permitted under the laws of the State of New York.



# Memorandum

February 16, 2024

To: Nicholas Noce, Executive Director  
From: Amy Molinari, Director of Finance & Business Services *AM*  
Subject: Annual Assessment of the Effectiveness of MCWA Internal Controls and Risks

---

Annually a number of Authority functions are reviewed to assess potential risks to Authority operations and assets. This assessment includes both a review of Authority documents and employee interviews to evaluate compliance with the Authority's policies and procedures. An additional component of this assessment is a review of the Water Authority's compliance with the reporting requirements established by the New York State Authority Budget Office. The 2023 assessment confirmed that the Authority's policies and procedures are being followed and that the Authority has complied with Authority Budget Office reporting requirements.

The Authority completed an internal control assessment of processes and procedures performed by the Authority's staff. The 2023 assessment included the review of the following: procurement procedures, accounts payable procedures, payroll procedures including a review of random weeks of payroll records to insure accurate charging of hours worked as well as time off hours, ABO website content requirements, and credit card usage.

Six members of the Authority's senior staff and six other management employees were interviewed as part of a risk assessment process. The interviews covered a wide range of topics to assess employee knowledge, compliance with Authority policies and procedures, employee access to safety and job related training, stimulate thought processes regarding risks the Authority may face and to identify potential internal and external risks to the Water Authority.

Consistent with past years reviews it is concluded that:

- Key Water Authority assets are protected by extensive security systems and inspection protocols
- Cross checks manually monitor the purchasing and inventorying of procured items
- The Water Authority is in compliance with the requirements of the NYS Authority Budget Office and maintains transparency of its operations through its web site
- No material weakness of the Authority's financial procedures were identified by the most recent external audit of the Authority's financial transactions

As observed in past assessments, Authority employees remain committed to delivering the highest level of services to the Authority's customers.

While no assessment of compliance with current policies and procedures can guarantee the absence of any risk to Authority operations, the 2023 assessment found that the Authority has sufficient controls within the parameters of its current IT systems and software, and did not detect discrepancies to its internal controls that would compromise the financial or operational integrity of the Authority.

**MISSION STATEMENT**  
**RE-ADOPTED MARCH, ~~2023~~ 2024**

The Monroe County Water Authority is a not-for-profit public benefit corporation that reliably provides quality, affordable water that fosters economic vitality and enhanced quality of life for Monroe County and area communities who request service.



## REPORT ON 2023 PERFORMANCE MEASUREMENTS

The Monroe County Water Authority (Authority) evaluated and monitored the following goals and global performance measurements to assess our effectiveness in meeting our mission.

The **reliability** component of our mission was evaluated by the following:

- Continuity of production capacity is paramount. Unplanned outages from treatment plants and pumping stations are tracked by the number of events and duration of events. As each of these facilities is unique and will have a varying level of severity of impact, each outage event of greater than four hours is assessed and, if necessary, an action plan to minimize impacts is developed.
  - ✓ **Results for 2023:** *There were no unplanned outages of supply capacity lasting more than four hours. Outages of specific treatment components, tanks, pumps and water mains were either planned in advance or did not lead to a significant reduction in capacity. The Authority's treatment, distribution and storage systems have been designed with redundancy and flexibility so that individual components may be temporarily taken out of service while maintaining the Authority's full ability to meet customer demands.*
- Distribution system reliability is measured by an assessment of the combined number of leaks and main breaks per mile of water main as benchmarked against the most recent American Water Works Association Benchmarking Report. Our goal is to achieve a benchmark that is better than the national average ratio.
  - ✓ **Results for 2023:** *The AWWA benchmark to meet the system integrity goal is to be less than 18.5 combined leaks and main breaks per 100 miles of water main per year, which is the national median value for systems serving more than 500,000 people per their 2022 Benchmarking Report. Our distribution system includes approximately 3,465 miles of water main. In 2023 the combined number of leaks and main breaks repaired was 517 yielding a system integrity rating of 14.9, which is lower than AWWA's national median value.*
- Maintaining the long-term reliability of our infrastructure requires a planned reinvestment in its renewal. Our goal is to implement a budget that reinvests a minimum of 2% of annual revenues in the renewal and replacement of our infrastructure.
  - ✓ **Results for 2023:** *The Authority's 2023 budget for infrastructure related renewal and replacement reinvestment was as follows:*

▪ Production & Transmission:	\$ 5,750,000
▪ Engineering:	\$ 10,235,000
▪ Facilities Fleet Operations:	\$ 4,383,300
▪ Finance & Business Services	\$ 3,178,700
▪ <b>Total</b>	<b>\$ 23,547,000</b>

*Although most projects in the budget were either initiated or completed in 2023, a few were delayed due to persistent pandemic-related supply chain impacts resulting*

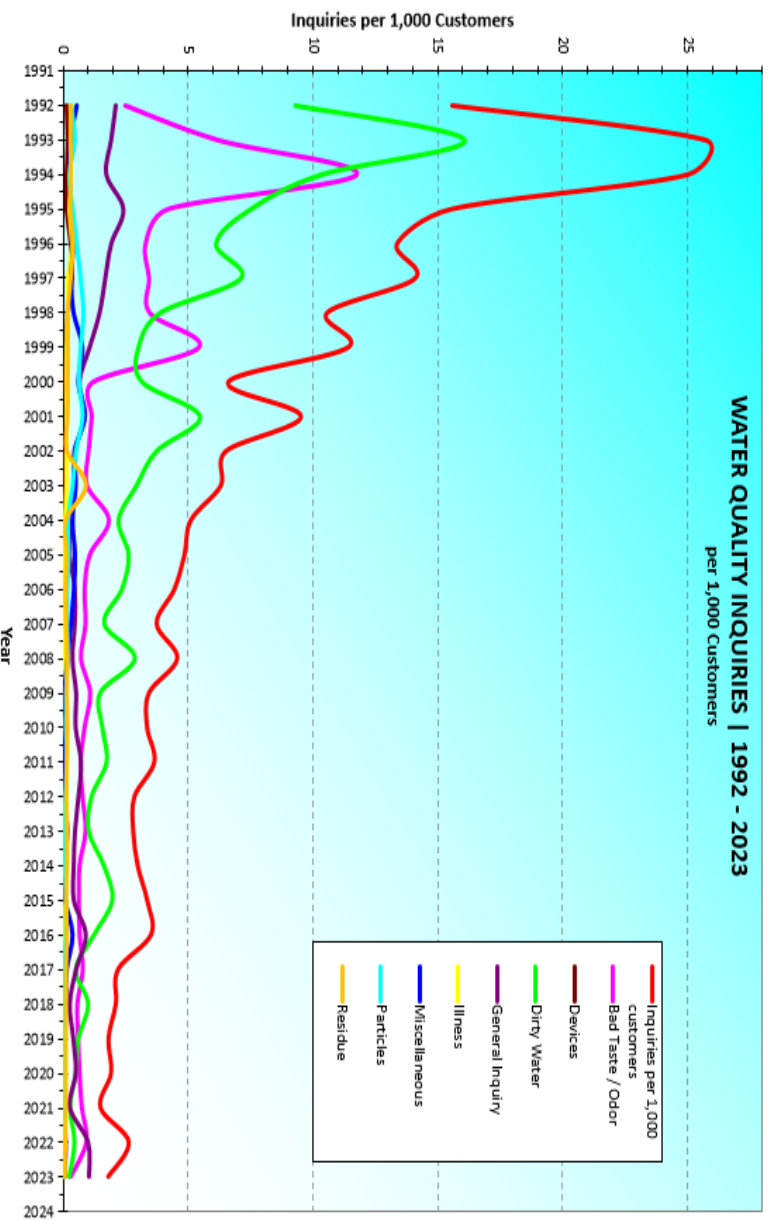
*in significant increases in material lead times and cost. It is anticipated that these will be initiated and/or completed in 2024. This reinvestment in infrastructure replacement was significantly greater than the goal amount.*

The **quality** aspect of our mission was evaluated by:

- Our goal is to produce and deliver water that meets or exceeds the requirements of state and federal water quality regulations. This is measured by compliance with each regulated parameter and is reported to the Board, and our customers, in an annual Water Quality Report.
- ✓ **Results for 2023:** *All of the Authority's produced and delivered water supplies were in full compliance with New York State Department of Health and United States Environmental Protection Agency regulatory requirements. Our Annual Water Quality Report reflecting this achievement will be made available to our customers on the MCWA.com website or delivered to customers in accordance with the revised USEPA regulations regarding the Consumer Confidence Report requirements.*

- Our Customer Service Information System includes tracking mechanisms for categorizing and measuring the number of customer calls and inquiries that are specific to quality. Trends and specific events are analyzed and, if necessary, action plans are to be implemented.

- ✓ **Results for 2023:** *The Authority received approximately 342 quality related calls and inquiries from customers in 2023 or approximately 1.8 calls per thousand customers, which is a 31% decrease from 2022. The Shoremont Water Treatment Plant Laboratory handled 150 of these calls and inquiries. The overall trend in calls per thousand customers remains downward.*



The **affordable** component of our mission was judged in relation to:

- Our goal is to achieve a better than average cost of service for a typical residential customer as benchmarked against our peer group of New York State water purveyors.

✓ **Results for 2023:** *The analysis of the rates charged for a typical residential customer for our peer group is presented below. The Authority rates just outside the lower quartile, significantly better than the 2023 goal.*

<b>Comparison of January 2024 Water Charges<sup>1, 2, 3</sup></b> (All amounts in \$)				
	<b>Annual Fixed Charge</b>	<b>Annual Consumption-Based Charge</b>	<b>Annual Minimum Charge</b>	<b>Annual Total Charge</b>
City of Syracuse	0	315	175	315
Albany Water Board	0	320	136	320
City of Watertown	0	355	162	355
City of Binghamton	51	315	156	366
Suffolk County Water Authority	208	163	208	371
<b>Monroe County Water Authority</b>	<b>99</b>	<b>281</b>	<b>99</b>	<b>379</b>
City of Rochester	115	277	115	393
New York City	0	420	179	420
Niagara Falls Water Board	15	419	233	434
Erie County Water Authority	111	325	278	436
City of Yonkers	235	204	235	440
Western Nassau Water Authority	0	454	259	454
Buffalo Water Board	220	235	220	455
Elmira Water Board	0	456	175	456
Onondaga County Water Authority	178	281	178	459
City of Poughkeepsie	11	477	153	488
Mohawk Valley Water Authority	153	401	319	554
Average	82	335	193	417
<b>Notes</b>				
<sup>1</sup> Charges are based on rates in effect in January 2024.				
<sup>2</sup> Charges assume a single family residential customer using a 5/8" meter and 70,000 gallons of water per year.				
<sup>3</sup> Minimum charges include fixed charges.				

- The ratings on our bonds affect the cost of capital to our customers and also provide an outside perspective and analysis of the overall financial health of the Water Authority. Our goal is to maintain a double A rating or better from the rating agencies.

✓ **Results for 2023:** *Our Moody's and Standard & Poor's ratings are listed below. These were reviewed and assigned by both agencies in March 2020 with the issuance of the Water System Revenue Refunding Bonds Series 2020.*

- *Standard and Poor's: AA+*
- *Moody's: Aa1*

The measure of our water supply **fostering economic vitality** was judged by:

- Our goal is to produce and deliver water in a manner that meets both our residential and our commercial/industrial customer's needs; to both retain current users and attract those looking to locate in our service area.

✓ **Results for 2023:** *Presented below is a summary of new service inquiries:*

- *51 new Industrial/Commercial customer applications*
- *711 new residential water services:*
  - *356 generated by new residential subdivisions*
  - *145 generated by new water districts*
  - *40 generated by secondary source change-overs*
  - *143 generated by new construction*

The response to **requests for service** received from area communities' component of our mission was measured by:

- Requests for service can be accurately measured by reporting and tabulating contacts from local communities. Internal procedures require all such contacts of this nature be directed to the Executive Director, who will annually report all such requests and the status thereof to the Board.

✓ **Results for 2023:** *Presented below is a summary of contacts from existing communities for lease renewals, contacts made by water purveyors that are presently un-served, or communities looking to upgrade service from wholesale to retail:*

- *An inquiry to renew an existing retail lease agreement was made to the Executive Director by the Supervisor of the Town of Pembroke. The Town is considering a new water district and the proposed district funding will require the term of the lease to exist beyond the term of the financing. It is anticipated that a lease renewal will be presented to the Board for consideration in 2024.*
- *The Village Manager / Clerk of the Village of Hilton, on behalf of the Village Mayor, made an inquiry to the Executive Director to discuss upgrading the Wholesale Supply Agreement and Lease Agreement for Operation of Water System. The Water Authority currently leases the Village water storage tank from the Village and provides water to the Village on a Wholesale basis. Village staff is facing potential retirements in the near future, regulatory requirements, and other upcoming expenses to be undertaken by the Water Department. The current agreement with the Village of Hilton expires in 2025 and they were interested in evaluating their options.*
- *An inquiry to enter into a retail lease agreement with the City of Batavia was made to the Executive Director by the City Manager. The City of Batavia has a new City Manager that is interested in understanding and evaluating options for the future of the City's water supply. They are especially interested as it pertains to new regulatory requirements and the future of the City of Batavia Water Treatment Plant as it relates to the water supply plans between the Water Authority and Genesee County.*



## PERFORMANCE MEASUREMENTS FOR 2024

The Monroe County Water Authority will evaluate and monitor the following goals and global performance measurements to assess our effectiveness in meeting our mission.

The **reliability** component of our mission will be evaluated by the following:

- Continuity of production capacity is paramount. Unplanned outages from treatment plants and pumping stations are tracked by the number of events and duration of events. As each of these facilities is unique and will have a varying level of severity of impact, each outage event of greater than four hours is assessed and, if necessary, an action plan to minimize impacts is to be developed.
- Distribution system reliability is measured by an assessment of the number of main breaks per mile of water main as benchmarked against the most recent American Water Works Association Benchmarking Report. Our goal is to achieve a benchmark that is better than the national average ratio.
- Maintaining the long-term reliability of our infrastructure requires a planned reinvestment in its renewal. Our goal is to implement a budget that reinvests a minimum of 2% of annual revenues in the renewal and replacement of our infrastructure.

The **quality** aspect of our mission will be evaluated by:

- Our goal is to produce and deliver water that meets or exceeds the requirements of state and federal water quality regulations. This is measured by compliance with each regulated parameter and is reported to the Board, and our customers, in an annual Water Quality Report.
- Our Customer Service Information System includes tracking mechanisms for categorizing and measuring the number of customer calls and inquiries that are specific to quality. Trends and specific events are analyzed and, if necessary, action plans are to be implemented.

The **affordable** component of our mission will be judged in relation to:

- Our goal is to achieve a better than average cost of service for a typical residential customer as benchmarked against our peer group of New York State water purveyors.
- The ratings on our bonds affect the cost of capital to our customers and also provide an outside perspective and analysis of the overall financial health of the Water Authority. Our goal is to maintain a double A rating or better from the rating agencies.

The measure of our water supply **fostering economic vitality** will be judged by:

- The availability of a plentiful, high quality water supply can be a critical differentiator for attracting new businesses, and the associated economic benefits of new jobs, to our service area. Our goal is to produce and deliver water in a manner that meets our residential and our commercial/industrial customer's needs; to both retain current users and attract those looking to locate in our service area. New service inquiries are handled by our Engineering Department who will annually report a summary of such requests and their status to the Board.



The response to **requests for service** received from area communities component of our mission will be measured by:

- Requests for service can be accurately measured by reporting and tabulating contacts from local communities. Internal procedures require all such contacts of this nature be directed to the Executive Director, who will annually report all such requests and the status thereof to the Board.

DRAFT