



Monroe County Water Authority

Memorandum

To: Board Members

Date: June 5, 2025

From: Nicholas Noce, Executive Director

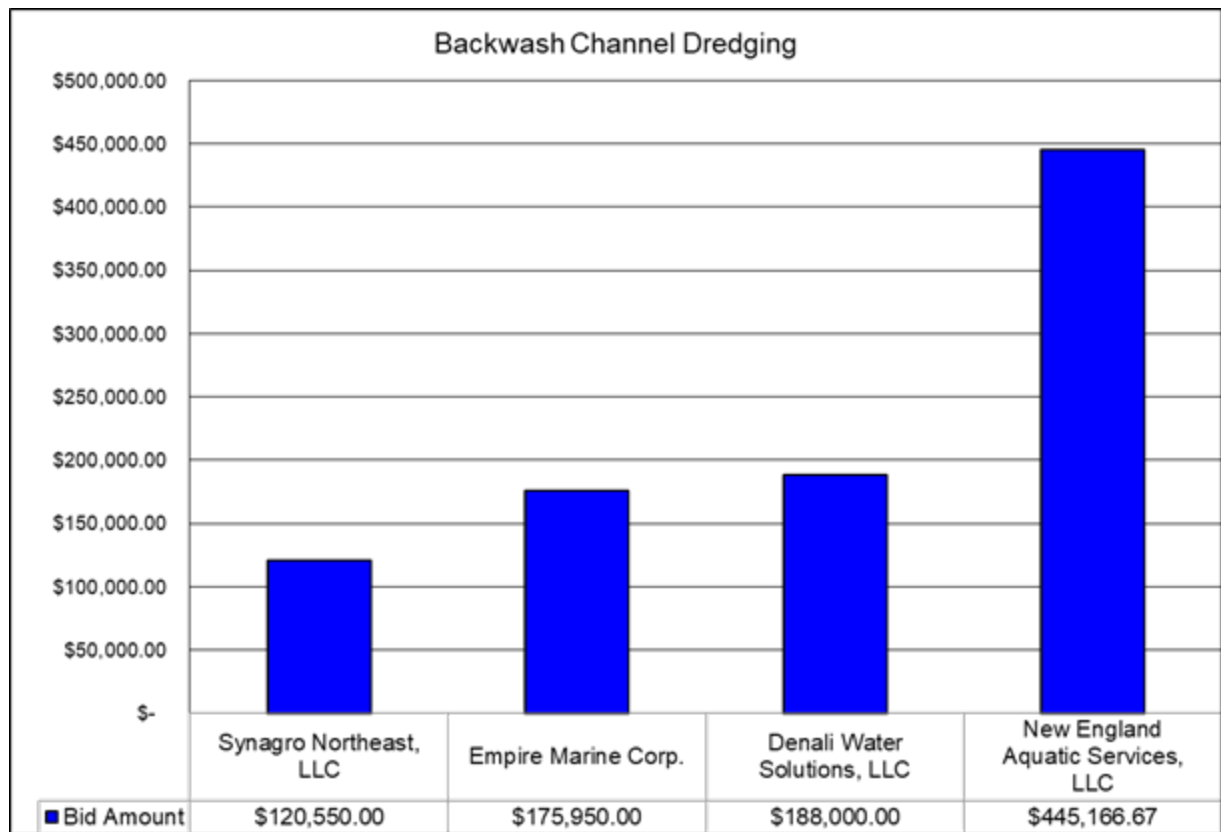
Subject: **Regular Board Meeting – Thursday, June 12, 2025@ 9:00 a.m.
Board Room, 475 Norris Drive**

AGENDA ITEMS:

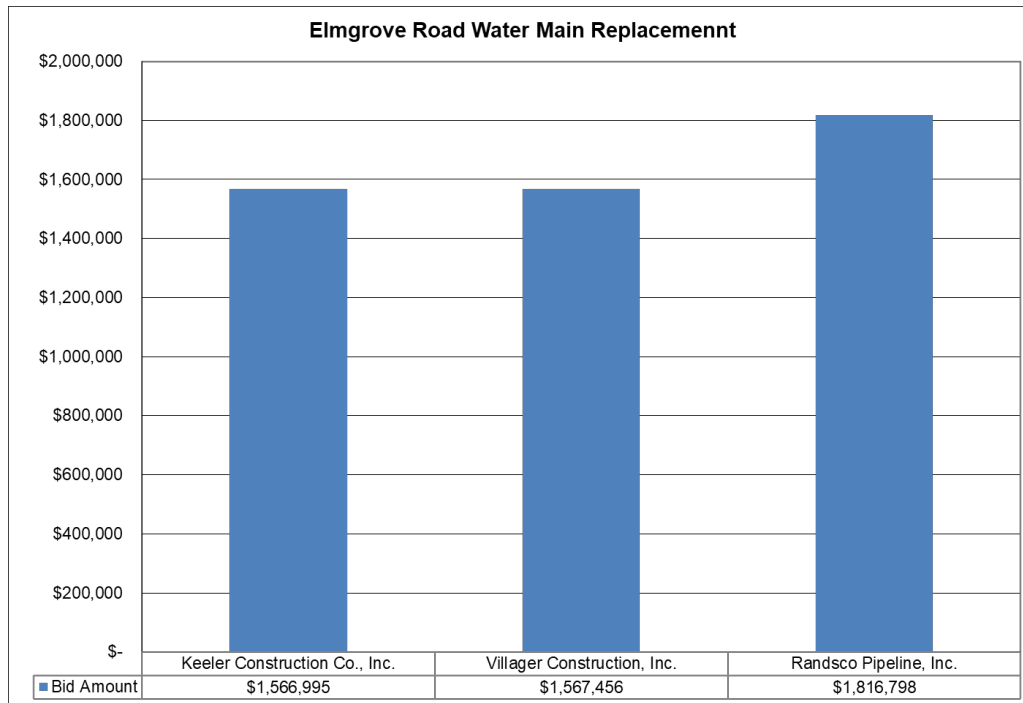
1. Personnel Items:

- There is an item on the Agenda to authorize the Collective Bargaining Agreements with the Civil Service Employees Association, Inc., Local 1000, Unit #7405-00, Local 828 concerning Emergency Response.
- There is an item on the Agenda marking the retirement of Anthony Geraci. We appreciate his many years of dedicated service to the Authority and wish him a happy and fulfilling retirement.
- There is an item on the Agenda to amend Resolution #25-090 to reflect a change in the effective date for Kevin McGavern.
- Promotional Appointment of Frederick Amacher to the title of Electrical and Instrumentation Mechanic II in the Production/Transmission department Mr. Amacher has been with the Authority over four years and has performed well. A recommendation memorandum from Chris LaManna is enclosed for Board review.
- Provisional Appointment of Joseph Curley to the title of Electrical Maintenance Technician in the Production/Transmission Department. Mr. Curley has been with the Water Authority for nine years and possesses the skills and knowledge to fulfill this position. See memorandum enclosed.
- Promotional Appointment of Kevin Rieger to the title of Meter Services Technician in the Meter Services area. Mr. Rieger has successfully completed the Civil Service exam for this title. See enclosed memorandum.
- Promotional Appointment of Jared Scata to the title of Meter Services Technician in the Meter Services area. Mr. Scata has been with the Authority for nineteen years and has also successfully completed the Civil Service exam for this title. See enclosed memorandum.

- Promotional Appointment of Nicholas Taccone to the title of Meter Services Technician in the Meter Services area. Mr. Taccone has successfully completed the Civil Service exam for this title. See enclosed memorandum.
 - Promotional Appointment of Nicholas Sutphen to the title of Senior Meter Reader in the Meter Services area. Mr. Sutphen has been with the Authority for nine years and has successfully completed the Civil Service exam for this title. See enclosed memorandum.
 - Provisional Appointment of Patrick Pardyjak to the title of Assistant Receptionist – Part-Time. Mr. Pardyjak interviewed well and was deemed to have the necessary skills to perform the duties of the position. See enclosed memorandum from Amy Molinari.
2. There is an item on the agenda to award a one year contract, with the option of four additional one year contracts upon mutual consent, for Dumpster Services to Waste Management.
 3. There is an item on the agenda to authorize a Professional Services Agreement with SAM-NY geospatial for Underground Utility Location and Damage Prevention Services (Stake Outs), on a non-emergency basis in the Genesee County area.
 4. There is an item on the agenda to award a contract for the Backwash Channel Dredging. This contract includes dredging and removal of sludge from the Shoremont Water Treatment Plant's backwash channel, and placement in the sludge lagoons. There were four responsive bids submitted. Our recommendation is to award this contract to the low responsive, responsible bidder Synagro Northeast, LLC (Baltimore, MD) for the bid amount of \$120,550.



5. There is an item on the agenda to award a contract for the Elmgrove Road Water Main Replacement project in the town of Greece. The project involves the installation of approximately 6,140 lineal feet of 8" ductile iron water main and 60 lineal feet of 6" ductile iron water main on Ridgeway Avenue and Elmgrove Road. There were three bids submitted. Our recommendation is to award this work to Keeler Construction Co. Inc. in the bid amount of \$1,566,995.



6. Approval of membership renewal to Greater Rochester Enterprise (GRE).
7. Authorize an increase of approximately \$60,000 to the authorized Contract Change Order amount to the Agreement with Matrix Imaging Solutions (Matrix) for Printing & Mailing of Customer Bills, Notices, and Meter Read Cards to provide additional Public Notifications as required.
8. Approval of renewal of Excess Liability Insurance Coverage, as submitted by Arthur J Gallagher.

AUDIT COMMITTEE REPORTING

9. Acceptance of the Independent Auditor's Report on the financial statements for the Deferred Compensation Plan for the Employees of the Monroe County Water Authority for year ending December 31, 2024.
10. Approval of the Accounting Policies and Procedures Manual, as revised and presented.
11. The Authority's standard procurement compliance resolution.

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

MEMORANDUM OF AGREEMENT

This Memorandum of Agreement (the “Agreement”) is made this ____ day of June, 2025, by and between the Monroe County Water Authority (the “Authority”) and the Civil Service Employees Association, Inc., Local 1000 of AFSCME (“CSEA”).

RECITALS

WHEREAS, the Authority and CSEA are parties to a collective bargaining agreement that covers the period from January 1, 2023 to December 31, 2027 (the “CBA”); and

WHEREAS, the Authority and CSEA agreed in the CBA that employees were subject to discipline for refusing to report to work when contacted for emergency response under CBA Section 12.11(a)(5)(ii); and

WHEREAS, the Authority has disciplined or served disciplinary charges against multiple employees for refusing to report to work for emergency response (the “12.11 Discipline”);

WHEREAS, multiple pending charges relating to 12.11 Discipline are ready for hearings under Civil Service Law Section 75;

WHEREAS, the Authority and CSEA now wish to resolve the 12.11 Discipline without further proceedings under the Civil Service Law or otherwise, and to otherwise amend their emergency response procedures, according to the terms specified herein;

NOW, THEREFORE, without any admission of liability or wrongdoing, the Authority and CSEA hereby agree as follows:

1. **Withdrawal of 12.11 Discipline.** The Authority agrees to remove 12.11 Discipline from employee files and to withdraw the pending 12.11 Discipline disciplinary charges.
2. **Amendment of CBA.** The Authority and CSEA agree to revise the language of Section 12.11 of the CBA to the following:

12.11 Emergency Response: Notwithstanding the expectation stated above that reasonable overtime is limited to twelve (12) continuous hours in a work day and/or sixty (60) hours in a normal workweek or rotating shift, or the limitations in the attached Fatigue Guidelines, the Union recognizes that the provision of water is a 24-hour, 7-day a week service and the need for emergency response to resolve system and customer problems in a timely manner. When emergency overtime work is needed, the Water Authority shall hold over or call in employees using the following procedures:

(a) FFO Crew Emergency Response Procedures

- ~~(1) The Authority will assign an Emergency Response Crew on a rotational basis for a full week (Monday to Sunday) on the weekdays (Monday to Thursday 3:30 p.m. to 7:00 a.m.) and the weekends (Friday 3:30 p.m. to Monday 7:00 a.m.). This crew will be designated the "A" Crew. Such assignments will be posted at least six (6) months in advance.~~
- ~~(2) An employee assigned to an Emergency Response Crew will have two weeks after the assignments are posted to give up one or more of his/her assignments. The Authority will then post such open assignments for two weeks, with such additional assignments being awarded based on seniority in title to employees who voluntarily sign up during the two week period.~~
- ~~(3) After the assignment and posting described in (a)(1) and (a)(2) above, an employee may still mutually agree with another qualified employee to give up or trade such assignment, subject to notice to and approval by the Department Head at least two days in advance of the assignment, or with less notice subject to the sole and non-grievable discretion of the Department Head. Individual weekdays of the emergency response assignment may be given up or traded under this section, but employees may only give up or trade the entire weekend portion of an emergency response assignment.~~
- ~~(4) From December 1 to March 31, an additional crew, designated as the "B" Emergency Response Crew, will be assigned for the weekends, again on a rotational basis and subject to the provisions of (a)(1) and (a)(2) above. An employee assigned to the "B" Crew may also give up or trade such an assignment under (a)(3) above. The "B" Crew, or a portion thereof, will only be called in if the "A" Crew or a portion thereof is not available and/or does not report when called.~~
- ~~(5) If a full Emergency Response Crew is not available and/or additional or different emergency response is needed, the Authority may:~~
- (1) The Authority will call in additional qualified employees who were not already on the emergency response Crew(s) provided for above using a rotating emergency response**

call-in lists for Foremen (with DMMs as a secondary list, if needed), DMMs, laborers and/or HMEOs (with ~~qualified~~ CDL A drivers as a secondary list, if needed).

(2) The call-in lists will be updated and posted daily.

(3) Employees called will have the option to accept the call-in until it is accepted by another ~~qualified~~ employee, but the Authority need not wait to call other employees on the list if an employee does not answer his/her phone, ~~then, as a last resort,~~

~~(ii) Direct additional employees to be held over and/or to report to work, starting with those who were called in the fewest number of times in the previous 12 months, and such employees may not refuse the call-in except in the case of serious personal emergency, which must be verified to the Authority upon request, or they will be subject to discipline. A failure to answer the phone constitutes a refusal of a call-in for purposes of this provision. Secondary lists will not be used for purposes of this subsection.~~

~~(6) Employees on the Emergency Response Crews must report to work within one (1) hour from the time they are called in for emergency response work, absent extenuating circumstances. Such employees may not refuse the call-in except in the case of serious personal emergency, which must be verified to the Authority upon request, or they will be subject to discipline. A failure to answer the phone constitutes a refusal of a call-in for purposes of this provision.~~

(4) The Authority will attempt to assemble a full Emergency Response Crew by calling each employee on the applicable rotating emergency response call-in list(s) until an Emergency Response Crew has been assembled or until the Authority has gone through the applicable call-in list(s) two times. If a DMM cannot be secured for an Emergency Response Crew, the Authority will attempt to call in an additional Laborer to complete the crew. If a full Emergency Response Crew is not available after the Authority has gone through the applicable call-in list(s) two times, the Authority may, in its sole discretion, call in other ~~qualified~~ personnel

and/or use an outside contractor to perform the emergency response work.

~~(7) Employees who are otherwise called in and/or directed to be held over or to report to work must report to work within one (1) hour from the time they are called in for emergency response work, absent extenuating circumstances.~~

(58) FFO Crew employees ~~who are assigned to the "A" or "B" emergency response Crew~~ will be paid at a rate of two (2) times his/her normal straight time rate of pay for all hours worked during an emergency response call-in. **FFO Crew employees shall also receive pay at two (2) times his/her normal straight time rate of pay for extended day work (i.e., they are held over after their regularly scheduled work hours), provided they work at least sixty (60) minutes beyond their regularly scheduled work hours.** ~~All other employees including but not limited to FFO Crew employees who are not assigned to an emergency response Crew, but who are called in or directed to be held over or to report to work will be paid at a rate of one and one half his/her normal straight time rate of pay for all hours worked during an emergency response call-in, unless another Section of this Agreement provides otherwise.~~

(69) ~~FFO Crew employees on the Emergency Response Crew for an entire week will receive a half day~~ **one hour** of personal time for each ~~such week long emergency response assignment~~ **emergency response call-in worked (accrued each week).**

(b) Other Emergency Response.

(1) When the Authority calls in non-Crew employees for emergency response work, such employees will have the option to accept the call in until it is accepted by another ~~qualified~~ employee, but the Authority need not wait to call other employees on the list if an employee does not answer his/her phone. ~~Section (a)(5)(ii) above will apply if the call in process does not result in the needed non-Crew emergency response personnel.~~ **The Authority will attempt to get needed non-Crew personnel for emergency response work by calling the applicable employees twice. If this does not result in the needed non-Crew personnel, then the Authority in its discretion may call in employees outside the department and/or**

use an outside contractor to perform the non-Crew emergency response work.

- (2) Non-Crew employees will be paid at a rate of one and one-half his/her normal straight time rate of pay for all hours worked during an emergency response call-in, unless another Section of this Agreement provides otherwise.
- (3) Non-Crew employees called for at least ten (10) emergency response call outs in a calendar year and who work at least 80% of such call outs will receive **an** incentive payment in an amount equal to 0.05% of his/her W2 wages for each such call out worked during the calendar year (e.g., responding affirmatively to and working 50 call outs during the year would result in a 2.5% incentive payment). Such incentive payment will be payable by February 15 of the following calendar year.

~~(4) Section (a)(7) above also applies to non-Crew employees.~~

- (c) **Employees who accept an emergency response call-in must report to work within one (1) hour from the time they are called in for emergency response work, absent extenuating circumstances.**
- (d) **With the exception of employees with “take-home” vehicles,** employees called in will be paid from the time they actually arrive at the Authority and swipe the overtime reader or any other timekeeping device. In addition, **except for employees with “take-home” vehicles,** all employees called in will receive an additional 1.5 hours of pay at his/her normal straight time rate of pay for one hour of reporting time.
- (ed) Employees must designate no more than two (2) telephone numbers at which they can be reached when on call. **If an employee only provides one (1) telephone number, they will be called twice at that number.** It is the individual employee’s responsibility to ensure their supervisor has the correct employee telephone number information.
- (fe) Employees are entitled to six (6) lockout weekends per calendar year. If an employee is on vacation for an entire week, the employee can choose to lockout the weekend before OR the weekend after, which does not count against the 6 lockouts referenced above. Changes to the lockout procedures may be discussed in Labor-Management Committee.

Notwithstanding the foregoing change, the remainder of the CBA shall continue in full force and effect in accordance with its terms.

3. **No Precedent.** The Authority and CSEA agree this resolution of the 12.11 Discipline is based on the facts and circumstances of this particular situation/dispute, and shall not establish a precedent nor shall it in any way prejudice the rights of the Authority or the CSEA with regard to any other matter under the CBA or otherwise. However, notwithstanding the foregoing, the amendment of the CBA in Section 2 above is binding on the parties with respect to future applications of Section 12.11 of the CBA.

4. **Complete Agreement.** This Agreement sets forth the entire agreement and understanding between the Authority and CSEA and merges and supersedes all prior discussions, agreements, arrangements and understandings of every kind and nature, written or oral, regarding the subject matter hereof. This Agreement may not be amended or modified except by a writing signed by the Authority and the CSEA.

5. **Headings.** The headings of the paragraphs and sections in this Agreement are for convenience only and shall not affect its construction.

6. **Counterparts.** This Agreement may be signed by the parties in counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument.

7. **Authority.** The signatories to this Agreement hereby represent that they are fully authorized to enter into this Agreement and bind the Parties hereto, including all CSEA members, to the terms and conditions hereof. The CSEA signatory represents and warrants that he/she has taken all steps, including obtaining ratification if necessary and/or required by CSEA bylaws and policies, to obtain the necessary authority to enter into this Agreement on behalf of the CSEA and its members. The Authority signatory represents and warrants the Monroe County Water Authority Board of Directors approved this Agreement prior to its execution.

IN WITNESS THEREOF, the parties have executed this Agreement as of the date above first written.

CSEA LOCAL 1000, UNIT 7405

MONROE COUNTY WATER AUTHORITY

Michael Irving
Unit President

Nicholas A. Noce
Executive Director



Memorandum

To: Nicholas Noce
From: Chris J. LaManna, P.E.
Subject: Recommendation for Promotional Appointment
Electrical and Instrumentation Mechanic II
Fred Amacher

Date: June 3, 2025
File: Personnel
Copies: D.Hendrickson
L.Magguilli
E.Young
M.Henning

I recommend the promotional appointment of Fred Amacher to the position of Electrical and Instrumentation Mechanic II in the Production and Transmission Department. The Department has a need for this position in the Electrical Maintenance group based at the Shoremont Water Treatment Plant. Mr. Amacher has been with the Authority since 2021 and has performed well. He has the required experience and has demonstrated the capabilities necessary to meet the requirements of the position. Mr. Amacher's appointment is in accordance with the New York State Hiring for Emergency Limited Placement Statewide (NY HELPS) Program, which waives the requirement to complete a Civil Service Exam for this title.

If approved at the June 12, 2025 Board meeting, Mr. Amacher's appointment to the Electrical and Instrumentation Mechanic II position will be effective Monday, June 16, 2025 at an hourly rate of \$33.16.

Approved:

Chris J. LaManna
Director of Production and Transmission

6/3/25

Date

~~(Dis)Approved:~~

Nicholas Noce
Executive Director

6/4/25

Date

Board Resolution: _____



Memorandum

To: Nicholas Noce

Date: June 3, 2025

From: Chris J. LaManna, P.E.

File: Personnel

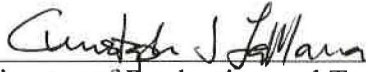
Subject: Recommendation for Provisional Promotional
Appointment; Electrical Maintenance Technician
Joe Curley

Copies: D.Hendrickson
L.Magguilli
E.Young
M.Henning

I recommend the provisional promotional appointment of Joe Curley to the position of Electrical Maintenance Technician in the Production and Transmission Department. The Department has a need for this position in the Electrical Maintenance group based at the Shoremont Water Treatment Plant. Mr. Curley has been with the Authority since 2016 and has performed well. He has the required experience and has demonstrated the capabilities necessary to meet the requirements of the position. Mr. Curley'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 June 12, 2025 Board meeting, Mr. Curley's appointment to the Electrical Maintenance Technician position will be effective Monday, June 16, 2025 at an hourly rate of \$50.54.

Approved:



Director of Production and Transmission

6/3/25

Date

(Dis)Approved:



Executive Director

6/4/25

Date

Board Resolution: _____



Monroe County Water Authority

Memorandum

To: Amy Molinari, Director of Finance & Business Services Date: June 3, 2025

From: Gregg Ippolito, Manager of Security and Meter Services

Subject: Recommendation for Promotion

Copies: N.Noce

D. Hendrickson

I would like to recommend the promotion of Kevin Rieger to the position of Meter Service Technician in the Meter Services Department. Mr. Rieger has successfully completed the Meter Service Technician exam and is currently reachable on the civil service list. Mr. Rieger has been working in the Meter Services Department for 3 years and is an extremely dependable and valuable member of the department.

The hourly rate for this position will be \$33.77/hr.

Mr. Rieger's appointment will be effective June 16, 2025.

(Dis)Approved:  6/3/25
Director Date

(Dis)Approved:  6/4/25
Executive Director Date

Board Resolution: _____



Memorandum

To: Amy Molinari, Director of Finance & Business Services Date: June 3, 2025

From: Gregg Ippolito, Manager of Security and Meter Services

Subject: Recommendation for Promotion

Copies: N.Noce

D. Hendrickson

I would like to recommend the promotion of Jared Scata to the position of Meter Service Technician in the Meter Services Department. Mr. Scata has successfully completed the Meter Service Technician exam and is currently reachable on the civil service list. Mr. Scata has been with the Water Authority for 19 years and is an extremely dependable and valuable member of the department.

The hourly rate for this position will be \$41.74/hr.

Mr. Scata's appointment will be effective June 16, 2025.

(Dis)Approved:

Director

Date

(Dis)Approved:

Executive Director

Date

Board Resolution: _____



Monroe County Water Authority

Memorandum

To: Amy Molinari, Director of Finance & Business Services Date: June 3, 2025

From: Gregg Ippolito, Manager of Security and Meter Services

Subject: Recommendation for Promotion

Copies: N.Noce

D. Hendrickson

I would like to recommend the promotion of Nick Taccone to the position of Meter Service Technician in the Meter Services Department. Mr. Taccone has successfully completed the Meter Service Technician exam and is currently reachable on the civil service list. Mr. Taccone has been working in the Meter Services Department for 9 years and is an extremely dependable and valuable member of the department.

The hourly rate for this position will be \$41.74/hr.

Mr. Taccone's appointment will be effective June 16, 2025.

(Dis)Approved:  6/3/25
Director Date

(Dis)Approved:  6/4/25
Executive Director Date

Board Resolution: _____



Memorandum

To: Amy Molinari, Director of Finance & Business Services Date: June 3, 2025

From: Gregg Ippolito, Manager of Security and Meter Services

Subject: Recommendation for Promotion

Copies: N.Noce
D. Hendrickson

I would like to recommend the promotion of Nick Sutphen to the position of Senior Meter Reader in the Meter Services Department. Mr. Sutphen has successfully completed the Senior Meter Reader exam and is currently reachable on the civil service list. Mr. Sutphen has been working in the Meter Services Department for 9 years and is an extremely dependable and valuable member of the department.

The hourly rate for this position will be \$40.66/hr.

Mr. Rieger's appointment will be effective June 16, 2025.

(Dis)Approved:

Amy A. Molinari
Director

6/3/25
Date

(Dis)Approved:

Nick Noce
Executive Director

6/4/25
Date

Board Resolution: _____



Monroe County Water Authority

Memorandum

To: Nicholas Noce, Executive Director

Date: June 3, 2025

From: Amy A. Molinari
Director of Finance & Business Services

A handwritten signature in blue ink, appearing to read 'Amy'.

Subject: Recommendation to Hire
Assistant Receptionist

Copies: D. Hendrickson

I recommend the provisional appointment of Patrick Pardyjak to the position of Assistant Receptionist in the Finance & Business Services Department, Customer Service Unit.

As part of our effort to reopen the front lobby, Patrick will be the receptionist for the front desk. He interviewed well and was deemed to have the necessary skills to perform the duties of this position.

The position will be at an hourly rate of \$22.78 and will be effective June 16, 2025.

(Dis)Approved:

A handwritten signature in blue ink, appearing to read 'Nicholas Noce'.

Executive Director

6/3/25

Date

Board Resolution: _____



Monroe County Water Authority

Memorandum

To: Steve Trotta

Date: 05/28/2025

From: Laurel Neff

File: WA 052504

Subject: **Recommendation for Bid Award**

Copies:

Bids were received on May 28, 2025 for **Dumpster Service**. This is a one year contract with the option to renew for up to four additional one year terms upon mutual consent. The apparent low responsive responsible bidder was Waste Management with a base annual cost of \$12,420 (see bid tab for extra charges). The estimated total annual cost will be \$20,000. No other bids were received.

Bid packets were sent to Suburban Disposal and Casella Waste Systems, but no bids were received.

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

/In

~~(Dis)~~Approved by



Department Head

6-4-25

Date

~~(Dis)~~Approved by



Purchasing

6/4/25

Date

~~(Dis)~~Approved by



Executive Director

6/4/25

Date

(Dis)Approved by

Executive Assistant/Board

Date

WA 052504

DUMPSTER SERVICE

Waste Management **Casella Waste Systems** **Suburban Disposal**

Annual Total

475 Norris Drive; Rochester, NY 14610 location

8 Yard Dumpster, Service Weekly

\$ 1,920.00

NO BID

NO BID

6 Yard Cardboard Only Dumpster, Service Weekly

\$ 1,260.00

NO BID

NO BID

40 Yard Open Construction/Demolition Dumpster, Service Weekly

\$ 1,200.00

NO BID

NO BID

4799 Dewey Ave; Rochester NY 14612 location

8 Yard Dumpster, Service Weekly

\$ 1,920.00

NO BID

NO BID

6 Yard Cardboard Only Dumpster, Service Weekly

\$ 1,260.00

NO BID

NO BID

205 Norris Drive; Rochester, NY 14610 location

6 Yard Cardboard Only Dumpster, Service Weekly

\$ 1,260.00

NO BID

NO BID

4 Yard Dumpster, Service Weekly

\$ 1,080.00

NO BID

NO BID

1325 Paul Road; Churchville, NY 14428

8 Yard Dumpster, Service Bi-Weekly

\$ 1,440.00

NO BID

NO BID

593 Basket Road; Webster, NY 14580

8 Yard Dumpster, Service Bi-Weekly

\$ 1,080.00

NO BID

NO BID

TOTAL:

\$ 12,420.00

NO BID

NO BID

***Additional Services and Costs as Needed**

Extra Pickup for 8 Yard Dumpsters

\$100.00/pick

Extra Pickup for 6 Yard Cardboard Dumpsters

\$100.00/pick

Service Charge Per Haul For 40 Yard Dumpster

\$250.00/haul

Disposal Fee Per Ton for 40 Yard Dumpster

\$71.00/ton



Monroe County Water Authority

Memorandum

To: Nick Noce

Date: 05/30/2025

From: Larry Magguilli

File:

Subject: **Recommendation for RFP/Q Award
June 12, 2025 Board Meeting**

Copies: S. Trotta
M. Quattrone

Upon review, I would like to recommend the execution of a Professional Services Agreement with SAM-NY Geospatial for Underground Utility Location and Damage Prevention Services (Stake Outs). The recommendation is exclusively for the areas of Pembroke, Darien, Darien Center & Corfu with an approximate cost of \$25.00/per stake out and \$18.00/ per clear notify.

The Request for Proposal and Quotation was sent to eleven possible vendors and we received two responses. One from SAM-NY Geospatial and one from On The Mark Utility. The proposals were reviewed by myself, Steve Trotta and Mike Quattrone. The proposals were scored independently using a weighted grid including experience, years in business, number of employees, number and quality of trucks, completeness of proposal and cost. The winner, SAM-NY Geospatial received a combined weighted score of 27.4 vs 22.7 for On The Mark Utility.



Monroe County Water Authority

Memorandum

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

Date: May 30, 2025

From: Roy Cleveland, Supervisor of Engineering Support

RAC

File: 25-S01 #3

Subject: June 12, 2025 Board Meeting - Agenda Item
Backwash Channel Dredging
Shoremont Water Treatment Plant

Copies: N. Noce
L. Magguilli
D. Hendrickson
M Cavallaro

Attached are the results of the bid opening on May 27, 2025, for the above project. The contract involves dredging and removal of sludge from Shoremont Water Treatment Plant's channel and placement in the lagoons. There were four contractors submitting bids ranging from \$120,550.00 to \$445,166.67. Synagro Northeast, LLC submitted the lowest bid. The Engineer's estimate was \$150,000.00. A bid tabulation sheet is attached.

Based on review of Synagro Northeast, LLC's qualifications, it is my recommendation that the Board authorize the Executive Director, to award this contract to the lowest responsive, responsible bidder, Synagro Northeast, LLC for the bid amount of \$120,550.00.

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

6/3/25
Date

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

6/3/25
Date

~~(Dis)~~ Approved by: _____
Secretary to the Authority

Date

~~(Dis)~~ Approved by: *Nick P. ...*
Executive Director

6/4/25
Date

Attachments: Bid Tabulation Sheet

Backwash Channel Dredging

I certify that this tabulation is a true representation of bids received
on May 27, 2025 at 10:30 a.m. for this project.

Eng. No.: 25-S01
Auth. No.: -
Bid Opening: May 27, 2025

By: R. J. 164

Date: May 27, 2025

				Engineers Estimate		Synagro Northeast, LLC 435 Williams Court, Suite 100 Baltimore MD, 21220 410-688-4438		Empire Marine Corp. 101 Ketchum Rd. Hilton NY, 14468 585-545-1035		Denali Water Solutions, LLC 220 W. Commerce Ave. Russellville AR, 72801 315-374-8645		New England Aquatic Services, LLC 12 Leach Hollow Rd. Sherman CT, 06784 203-885-2318	
Item No.	Description	Estimated Quantity	Unit	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
1	Dredging and Sludge Transfer	1	LS	\$150,000.00	\$150,000.00	\$ 120,550.00	\$ 120,550.00	\$175,950.00	\$ 175,950.00	\$ 188,000.00	\$ 188,000.00	\$ 445,166.67	\$ 445,166.67
Total Bid Price				\$150,000.00		\$120,550.00		\$175,950.00		\$188,000.00		\$445,166.67	



Monroe County Water Authority

Memorandum

To: Nicholas Noce, Executive Director
Laurel Neff, Purchasing

Date: May 28, 2025

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

File: 24-010, #3

Subject: June 12, 2025 Board Meeting - Agenda Item
Elmgrove Road Water Main Replacement
Town of Greece

Copies: D. Hendrickson
T. Stevens, P.E.
A. Ashley

Attached are the results of the bid opening on May 27, 2025 for the above project. The project involves the installation of approximately 6,140 lineal feet of 8" ductile iron water main and 60 lineal feet of 6" ductile iron water main on Ridgeway Avenue, Elmgrove Road and within easements in the town of Greece. Three contractors submitted bids ranging from \$1,566,995 to \$1,816,798; the Engineer's estimate was \$1,637,400. A bid tabulation sheet is attached; Keeler Construction Co. Inc. submitted the lowest responsive bid.

Staff has conducted a thorough review of the bid package including experience; financial status, references, and other related items as required, indicating that Keeler Construction Co. Inc. is capable of completing the work.

Based on the staff review of Keeler Construction Co. Inc. qualifications, it is my recommendation that the Board authorize the Executive Director to award this contract to the lowest responsive, responsible bidder; Keeler Construction Co. Inc. for the amount of \$1,566,995.

(Dis) Approved by:


Purchasing

6/3/25
Date

(Dis) Approved by:


Director of Engineering

6/3/25
Date

(Dis) Approved by:


Executive Director

6/4/25
Date

Attachments: Bid Tabulation Sheet

Elmgrove Road Water Main Repalcement

I certify that this tabulation is a true representation of bids received on May 27, 2025 at 10:00 a.m. for this contract.

Eng. No.: 24-010
Bid Opening: May 27, 2025 at 10:00 a.m.

Autumn Ashley
Date 5/28/2025

		Engineers Estimate		Keefer Construction Co., Inc. 13518 West Lee Road Ablon, N.Y. 14411 Mikeefer@Keeferconstruction.com (585) 589-4481		Vilager Construction, Inc. 425 Old Macedon Ctr. Rd. Fairport, N.Y. 14450 tlavies@vilagerci.com (585) 223-7697		Randisco Pwblwr, Inc. 740 Quaker Road Macedon, N.Y. 14502 randiscopwblwr@yahoo.com (585) 745-4467	
Item No.	Description	Estimated Quantity	Unit	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
1.1	8" Ductile Iron Water Main	5,623.00	LF	\$ 130.00	\$ 766,890.00	\$ 117.00	\$ 684,801.00	\$ 107.00	\$ 622,271.00
1.2	8" Ductile Iron Water Main	42.00	LF	\$ 130.00	\$ 5,460.00	\$ 202.00	\$ 8,484.00	\$ 470.00	\$ 19,740.00
2.1	8" Tie-in Connection & Abandonment	40.00	LF	\$ 750.00	\$ 30,000.00	\$ 850.00	\$ 34,000.00	\$ 1,200.00	\$ 48,000.00
2.2	8" Tie-in Connection & Abandonment	18.00	LF	\$ 700.00	\$ 12,600.00	\$ 1,100.00	\$ 19,800.00	\$ 1,300.00	\$ 23,400.00
3.0	Horizontal Directional Drilling with 8" R.J. Water Main	240.00	LF	\$ 250.00	\$ 60,000.00	\$ 250.00	\$ 60,000.00	\$ 240.00	\$ 57,600.00
4.0	Boring Without Casing for 8" Water Main	40.00	LF	\$ 125.00	\$ 5,000.00	\$ 145.00	\$ 5,800.00	\$ 370.00	\$ 14,800.00
5.0	8" x 6" Tapping Sleeve, Valve & Tap	2.00	EA	\$ 7,000.00	\$ 14,000.00	\$ 10,000.00	\$ 20,000.00	\$ 8,700.00	\$ 17,400.00
6.1	8" M.J. Bend 90 Degrees	3.00	EA	\$ 800.00	\$ 2,400.00	\$ 825.00	\$ 2,475.00	\$ 780.00	\$ 2,340.00
6.2	8" M.J. Bend 45 Degrees	5.00	EA	\$ 800.00	\$ 4,000.00	\$ 800.00	\$ 4,000.00	\$ 720.00	\$ 3,600.00
6.3	8" M.J. Bend 22 1/2 Degrees	2.00	EA	\$ 750.00	\$ 1,500.00	\$ 800.00	\$ 1,600.00	\$ 720.00	\$ 1,440.00
6.4	8" M.J. Bend 11 1/4 Degrees	6.00	EA	\$ 750.00	\$ 4,500.00	\$ 750.00	\$ 4,500.00	\$ 700.00	\$ 4,200.00
7.1	8" Gate Valve	12.00	EA	\$ 3,000.00	\$ 36,000.00	\$ 3,250.00	\$ 39,000.00	\$ 3,000.00	\$ 36,000.00
7.2	8" Gate Valve	3.00	EA	\$ 2,500.00	\$ 7,500.00	\$ 2,450.00	\$ 7,350.00	\$ 2,900.00	\$ 8,700.00
8.0	Perpendicular Hydrant Assembly	12.00	EA	\$ 7,800.00	\$ 93,600.00	\$ 8,500.00	\$ 102,000.00	\$ 8,500.00	\$ 102,000.00
9.1	1" Cooperation	57.00	EA	\$ 550.00	\$ 31,350.00	\$ 400.00	\$ 22,800.00	\$ 880.00	\$ 50,160.00
9.2	1 1/2" or 2" Cooperation	1.00	EA	\$ 1,200.00	\$ 1,200.00	\$ 875.00	\$ 875.00	\$ 1,550.00	\$ 1,550.00
10.1	1" Copper Installation by Open Cut in Lawn	704.00	LF	\$ 55.00	\$ 38,720.00	\$ 37.00	\$ 26,048.00	\$ 65.00	\$ 45,760.00
10.2	1" Copper Installation by Open Cut in Pavement	146.00	LF	\$ 150.00	\$ 21,900.00	\$ 39.00	\$ 5,844.00	\$ 200.00	\$ 29,200.00
10.3	1" Copper Installation by Non-Open Cut	1,247.00	LF	\$ 65.00	\$ 81,055.00	\$ 68.00	\$ 84,796.00	\$ 51.400.00	\$ 64,000.00
10.4	1" Copper Installation for Service Relocation	445.00	LF	\$ 150.00	\$ 66,750.00	\$ 44.00	\$ 19,540.00	\$ 200.00	\$ 89,000.00
11.1	2" Copper Installation by Open Cut in Lawn	16.00	LF	\$ 90.00	\$ 1,440.00	\$ 93.00	\$ 1,488.00	\$ 230.00	\$ 3,680.00
11.2	2" Copper Installation by Non-Open Cut	60.00	LF	\$ 100.00	\$ 6,000.00	\$ 62.00	\$ 3,720.00	\$ 87.00	\$ 5,220.00
12.1	1" Curb Stops in Lawn or Pavement	57.00	EA	\$ 825.00	\$ 47,025.00	\$ 450.00	\$ 25,650.00	\$ 700.00	\$ 39,900.00
12.2	2" Curb Stops in Lawn or Pavement	1.00	EA	\$ 1,500.00	\$ 1,500.00	\$ 1,100.00	\$ 1,100.00	\$ 1,150.00	\$ 1,150.00
13.0	Type 2 Select Fill - #2 Crusher Run Stone	370.00	CY	\$ 48.00	\$ 17,760.00	\$ 88.00	\$ 32,568.00	\$ 23.00	\$ 8,510.00
14.0	Temporary Asphalt	4,140.00	SF	\$ 4.00	\$ 16,560.00	\$ 6.80	\$ 27,924.00	\$ 4.70	\$ 19,458.00
15.0	Driveway Asphalt	815.00	CF	\$ 30.00	\$ 24,450.00	\$ 30.00	\$ 24,450.00	\$ 40.00	\$ 32,600.00
16.0	Street Asphalt	835.00	CF	\$ 25.00	\$ 20,875.00	\$ 48.00	\$ 39,960.00	\$ 25.00	\$ 20,875.00
17.0	Lawn Restoration	49,800.00	SF	\$ 2.00	\$ 99,600.00	\$ 2.00	\$ 99,600.00	\$ 2.00	\$ 99,600.00
18.0	Polystyrene Encasement	6,193.00	LF	\$ 3.00	\$ 18,579.00	\$ 4.00	\$ 24,772.00	\$ 1.80	\$ 11,147.40
19.0	Concrete Sidewalk	60.00	SF	\$ 30.00	\$ 1,800.00	\$ 27.00	\$ 1,620.00	\$ 86.00	\$ 5,196.00
20.0	Concrete Gutter	375.00	SF	\$ 45.00	\$ 16,875.00	\$ 18.00	\$ 6,750.00	\$ 75.00	\$ 28,125.00
21.1	Water Main Abandonment	1.00	EA	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 4,800.00	\$ 4,800.00
21.2	2" Water Main Abandonment and Permanent Blow-Off	1.00	EA	\$ 4,000.00	\$ 4,000.00	\$ 3,570.00	\$ 3,570.00	\$ 4,800.00	\$ 4,800.00
22.0	Valve Box Abandonment	10.00	EA	\$ 450.00	\$ 4,500.00	\$ 1,950.00	\$ 19,500.00	\$ 500.00	\$ 5,000.00
23.0	Hydrant Assembly Abandonment	7.00	EA	\$ 750.00	\$ 5,250.00	\$ 2,100.00	\$ 14,700.00	\$ 600.00	\$ 4,200.00
24.0	Hold Utility Pole	8.00	EA	\$ 400.00	\$ 3,200.00	\$ 650.00	\$ 5,200.00	\$ 1,000.00	\$ 8,000.00
25.1	Breast Control Drainage Structure Inlet Protection	6.00	EA	\$ 250.00	\$ 1,500.00	\$ 474.00	\$ 2,844.00	\$ 250.00	\$ 1,500.00
25.2	Breast Control Silt Fence	610.00	LF	\$ 4.00	\$ 2,440.00	\$ 4.00	\$ 2,440.00	\$ 5.90	\$ 3,599.00
26.0	Tunneling	14.00	LF	\$ 100.00	\$ 1,400.00	\$ 47.00	\$ 658.00	\$ 150.00	\$ 2,100.00
27.0	Traffic Loop Inductance - Saw Cut and Seal	73.00	LF	\$ 18.00	\$ 1,314.00	\$ 18.00	\$ 1,314.00	\$ 18.00	\$ 1,314.00
28.0	Traffic Loop Inductance - Inductance Loop Wire	226.00	LF	\$ 2.00	\$ 452.00	\$ 2.00	\$ 452.00	\$ 1.60	\$ 361.60
29.0	County Monument Pin and Post Construction Survey	3.00	EA	\$ 5,000.00	\$ 15,000.00	\$ 8,000.00	\$ 24,000.00	\$ 7,800.00	\$ 23,400.00
40.0	Rock Removal	200.00	CY	\$ 25.00	\$ 5,000.00	\$ 25.00	\$ 5,000.00	\$ 25.00	\$ 5,000.00
41.1	Exploratory Excavation	20.00	CY	\$ 20.00	\$ 400.00	\$ 20.00	\$ 400.00	\$ 20.00	\$ 400.00
41.2	Exploratory Excavation - Sheeted	20.00	CY	\$ 30.00	\$ 600.00	\$ 30.00	\$ 600.00	\$ 30.00	\$ 600.00
42.1	8" Anchor Pipe 12", 16" or 24"	1.00	EA	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
42.2	8" Anchor Pipe 3", 4" or 6"	1.00	EA	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
43.1	8" M.J. Bands 90 or 45 Degrees	1.00	EA	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
43.2	8" M.J. Bands 22 1/2 or 11 1/4 Degrees	1.00	EA	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
44.1	8" M.J. Solid Sleeve	1.00	EA	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
44.2	8" M.J. Solid Sleeve	1.00	EA	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
45.0	Parallel Hydrant Assembly	1.00	EA	\$ 8,600.00	\$ 8,600.00	\$ 8,600.00	\$ 8,600.00	\$ 8,600.00	\$ 8,600.00
46.1	Hydrant Extensions 6", 12" or 18"	1.00	EA	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
46.2	Hydrant Extensions 24", 30" or 36"	1.00	EA	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
47.0	Type 1 Select Fill - No. 1 Crusher Run Stone	25.00	CY	\$ 25.00	\$ 625.00	\$ 23.00	\$ 575.00	\$ 25.00	\$ 625.00
48.0	Type 3 Select Fill - Run-of-Bank Gravel	25.00	CY	\$ 16.00	\$ 400.00	\$ 16.00	\$ 400.00	\$ 16.00	\$ 400.00
49.0	Type 4 Select Fill - Sand	30.00	CY	\$ 15.00	\$ 450.00	\$ 15.00	\$ 450.00	\$ 15.00	\$ 450.00
50.0	Type 5 Select Fill - Controlled Density Fill	30.00	CY	\$ 50.00	\$ 1,500.00	\$ 50.00	\$ 1,500.00	\$ 50.00	\$ 1,500.00
51.0	Rock Drilling - Benches	20.00	LF	\$ 20.00	\$ 400.00	\$ 20.00	\$ 400.00	\$ 20.00	\$ 400.00
52.0	Winter Concrete	100.00	CF	\$ 6.50	\$ 650.00	\$ 6.50	\$ 650.00	\$ 6.50	\$ 650.00
53.0	Concrete Driveway	30.00	CF	\$ 6.50	\$ 195.00	\$ 6.50	\$ 195.00	\$ 6.50	\$ 195.00
54.0	2" Copper Installation by Open Cut in Pavement	50.00	LF	\$ 60.00	\$ 3,000.00	\$ 60.00	\$ 3,000.00	\$ 60.00	\$ 3,000.00
55.0	Breast Control Stone Check Dam	1.00	EA	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
56.0	Tree Root Fertilization Treatment	1.00	EA	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
57.0	12" x 8" M.J. Reducer	1.00	EA	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00
58.0	12" Ductile Iron Water Main	18.00	LF	\$ 150.00	\$ 2,700.00	\$ 150.00	\$ 2,700.00	\$ 150.00	\$ 2,700.00
Total Bid Price				\$1,637,400.00		\$1,666,995.00		\$1,567,456.00	
									\$1,616,798.00

1st Low Bidder

2nd Low Bidder

3rd Low Bidder

Bid Information

Vilager: Bid Bond: no witness signatures on page 1

Keefer: Written total in contract is \$1,574,650.00 actual total is \$1,566,995.00 (\$7,655.00 Less) making them the lowest bid



Investment Notice

May 1, 2025

Nick Noce
Monroe County Water Authority
475 Norris Drive
Rochester, NY 14610

Dear Nick,

Your support of Greater Rochester Enterprise's mission is greatly appreciated. We recognize the tremendous commitment you have made to the future of the Greater Rochester Region, and promise to be good stewards of the resources and trust you have placed in us.

Your investment is due. To qualify for a charitable contribution, checks should be made payable to the **Greater Rochester Enterprise Foundation**, a 501 (c) 3 charitable organization. Please mail your check to my attention at 100 Chestnut Street, Suite 1910, Rochester, NY 14604.

2025 Commitment: \$27,500
Total Paid to Date: \$0
Amount Due Now: \$27,500
Due Date: May 31, 2025

Again, thank you for your continued support. Please feel free to contact me at 585-530-6200 if I may be of assistance.

Best regards,

A handwritten signature in blue ink, appearing to read 'MH', is written over the 'Best regards,' text.

Matt Hurlbutt
President & CEO

Note: GRE has permission to publicly acknowledge your contribution.



MONROE COUNTY WATER AUTHORITY

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

Phone: (585) 442-2001 Fax (585) 442-0220

MEMORANDUM

To: Scott Nasca, Chairman & MCWA Board Members
From: Amy Molinari, Director of Finance and Business Services
Date: June 5, 2025
Subject: Insurance Premium Renewals for 2025/2026

Listed below is a summary of the renewal insurance premiums for the recommended liability and operational coverage for the period July 1, 2025 through June 30, 2026.

To Be Placed With Broker Arthur J Gallagher:

	2024-2025 Premium	2025-2026 Quoted Premium	Change
Package:			
Property, Equipment Breakdown & TRIA	\$ 376,271.33	\$ 429,061.05	
Risk Engineering Resource Fee	250.00	250.00	
General Liability	52,632.00	67,481.00	
Inland Marine	1,424.00	1,658.00	
Commercial Auto	100,200.00	100,713.00	
NYFF & Commercial Auto (NY Motor Vehicle Fee)	<u>1,460.00</u>	<u>1,340.00</u>	
	532,237.33	600,503.05	
Crime	6,267.00	6,344.00	
Difference In Conditions	47,932.50	46,687.50	
Pollution/Environmental Liability	19,773.49	19,773.49	
OCP	250.00	250.00	
Cyber	43,162.88	43,162.88	
Public Officials & Employment Practices Liability	19,632.00	19,621.00	
Travel Accident	1,000.00	1,000.00	
Aviation Unmanned Aircraft Systems	2,838.00	2,856.00	
Umbrella & TRIA	<u>30,725.00</u>	<u>38,394.00</u>	
Total Premium	\$ 703,818.20	\$ 778,591.92	
Broker Fee	<u>60,000.00</u>	<u>60,000.00</u>	
Total	\$ 763,818.20	\$ 838,591.92	
	2024-2025 Premium	2025-2026 Quoted Premium	
Excess \$10M x/s \$10M	139,253.00	153,500.00	
Excess \$5M x/s \$20M	36,720.00	40,800.00	
Excess \$10M x/s \$25M	55,013.44	61,300.69	
Excess \$10M p/o \$15M x/s \$35M	48,571.56	35,627.75	
Excess \$5M p/o \$15M x/s \$35M	-	<u>18,851.38</u>	
Total	\$ 279,558.00	\$ 310,079.82	
Grand Total	\$ <u>1,043,376.20</u>	\$ <u>1,148,671.74</u>	10.09%

DEFERRED COMPENSATION PLAN
FOR EMPLOYEES OF
MONROE COUNTY WATER AUTHORITY
Financial Statements and Required
Supplementary Information
December 31, 2024 and 2023
(With Independent Auditors' Report Thereon)

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY

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INDEPENDENT AUDITORS' REPORT

To the Deferred Compensation Committee of the
Deferred Compensation Plan for Employees of
Monroe County Water Authority:

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the Deferred Compensation Plan for Employees of Monroe County Water Authority (the Plan), an employee benefit plan, which comprise the statements of fiduciary net assets available for plan benefits as of December 31, 2024 and 2023, and the related statements of changes in fiduciary net assets available for plan benefits for the years then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fiduciary net assets available for plan benefits of the Deferred Compensation Plan for Employees of Monroe County Water Authority as of December 31, 2024 and 2023, and the changes in its fiduciary net assets available for plan benefits 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). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan 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 Plan'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.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining the plan's transactions that are presented and disclosed in the financial statement are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibility 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 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, 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 Plan'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 Plan'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 on pages 4 through 8 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 auditing standards generally accepted in the United States of America, 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 audit 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.

Williamsville, New York
, 2025

DEFERRED COMPENSATION PLAN FOR EMPLOYEES OF MONROE COUNTY WATER AUTHORITY

Management's Discussion and Analysis

December 31, 2024 and 2023

This section presents Management's Discussion and Analysis (MD&A) of the Deferred Compensation Plan for Employees of Monroe County Water Authority's (the Plan) financial position and performance for the fiscal years ended December 31, 2024 and 2023. This section is presented as a narrative overview and analysis. Please read the MD&A in conjunction with the financial statements and notes to financial statements to better understand the financial condition and performance of the Plan during the fiscal years ended December 31, 2024 and 2023.

Financial Highlights

- The Plan's fiduciary net assets available for plan benefits are \$34,372,378 and \$30,475,253 at December 31, 2024 and 2023, respectively. The fiduciary net assets available for plan benefits represent participant contributions and net investment income.
- The Plan's fiduciary net assets available for plan benefits as of December 31, 2024 increased by \$3,897,125 or approximately 12.8 % from the prior year.
- The Plan's fiduciary net assets available for plan benefits as of December 31, 2023 increased by \$3,214,551 or approximately 11.8% from the prior year.
- The Plan had investment income of \$3,741,854 and \$3,796,870 for the years ended December 31, 2024 and 2023, respectively.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Plan's financial statements, which comprise the following:

- Statements of Fiduciary Net Assets Available for Plan Benefits
- Statements of Changes in Fiduciary Net Assets Available for Plan Benefits
- Notes to Financial Statements

Statements of Fiduciary Net Assets Available for Plan Benefits - These statements present information regarding the Plan's assets, liabilities and resulting net assets held in trust for Plan benefits. These statements reflect the Plan's investments and notes receivable from participants at December 31, 2024 and 2023.

Statements of Changes in Fiduciary Net Assets Available for Plan Benefits - These statements present how the Plan's net assets held in trust changed during the years ended December 31, 2024 and 2023. These statements present employee contributions along with net investment income during the years from individual participant-directed investing activities. Deductions for participant benefit payments and administrative expenses are also presented.

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY

Management's Discussion and Analysis, Continued

Notes to Financial Statements - The notes to financial statements are an integral part of the financial statements and provide additional detailed information and schedules that are essential to better understand the Plan's financial statements.

Condensed Financial Information

		Net assets		
		<u>Increase (decrease)</u>		
<u>Description</u>	<u>2024</u>	<u>2023</u>	<u>Amount</u>	<u>Percentage</u>
Assets:				
Investments:				
Mutual funds	\$24,880,181	20,894,672	3,985,509	19.1%
Self-directed brokerage accounts	74,006	37,474	36,532	97.5%
General account	<u>9,182,570</u>	<u>9,313,427</u>	<u>(130,857)</u>	<u>(1.4%)</u>
Total investments	34,136,757	30,245,573	3,891,184	12.9%
Notes receivable from participants	215,911	211,800	4,111	1.9%
Holding account	<u>19,710</u>	<u>17,880</u>	<u>1,830</u>	10.2%
Fiduciary net assets available for plan benefits	<u>\$ 34,372,378</u>	<u>30,475,253</u>	<u>3,897,125</u>	12.8%
Change in net assets				
		<u>Increase (decrease)</u>		
<u>Description</u>	<u>2024</u>	<u>2023</u>	<u>Amount</u>	<u>Percentage</u>
Fiduciary net assets available for plan benefits at beginning of year	<u>\$ 30,475,253</u>	<u>27,260,702</u>	<u>3,214,551</u>	11.8%
Additions:				
Employee contributions	1,331,079	1,492,271	(161,192)	(10.8%)
Rollover contributions	25,037	24,901	136	0.5%
Investment income	3,741,854	3,796,870	(55,016)	(1.4%)
Interest on notes receivable from participants	<u>12,873</u>	<u>11,324</u>	<u>1,549</u>	13.7%
Total additions	<u>5,110,843</u>	<u>5,325,366</u>	<u>(214,523)</u>	(4.0%)

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY

Management's Discussion and Analysis, Continued

<u>Description</u>	<u>2024</u>	<u>2023</u>	<u>Increase (decrease)</u>	
			<u>Amount</u>	<u>Percentage</u>
Deductions:				
Benefits paid to participants	\$ 1,160,004	2,073,382	(913,378)	(44.1%)
Fees	46,641	19,753	26,888	136.1%
Deemed distributions	<u>7,073</u>	<u>17,680</u>	<u>(10,607)</u>	(60.0%)
Total deductions	<u>1,213,718</u>	<u>2,110,815</u>	<u>(897,097)</u>	(42.5%)
Net change	<u>3,897,125</u>	<u>3,214,551</u>	<u>682,574</u>	21.2%
Fiduciary net assets available for plan benefits at end of year	\$ <u>34,372,378</u>	<u>30,475,253</u>	<u>3,897,125</u>	12.8%

Net assets

<u>Description</u>	<u>2023</u>	<u>2022</u>	<u>Increase (decrease)</u>	
			<u>Amount</u>	<u>Percentage</u>
Assets:				
Investments:				
Mutual funds	\$ 20,894,672	16,025,424	4,869,248	30.4%
Self-directed brokerage accounts	37,474	32,811	4,663	14.2%
General account	<u>9,313,427</u>	<u>10,949,702</u>	<u>(1,636,275)</u>	(14.9%)
Total investments	30,245,573	27,007,937	3,237,636	12.0%
Notes receivable from participants	211,800	245,201	(33,401)	(13.6%)
Holding account	<u>17,880</u>	<u>7,564</u>	<u>10,316</u>	136.4%
Fiduciary net assets available for plan benefits	\$ <u>30,475,253</u>	<u>27,260,702</u>	<u>3,214,551</u>	11.8%

Change in net assets

<u>Description</u>	<u>2023</u>	<u>2022</u>	<u>Increase (decrease)</u>	
			<u>Amount</u>	<u>Percentage</u>
Fiduciary net assets available for plan benefits at beginning of year	\$ <u>27,260,702</u>	<u>31,980,099</u>	<u>(4,719,397)</u>	(14.8%)
Additions:				
Employee contributions	1,492,271	1,609,994	(117,723)	(7.3%)
Rollover contributions	24,901	-	24,901	100.0%
Investment income (loss)	3,796,870	(3,765,864)	7,562,734	200.8%
Interest on notes receivable from participants	<u>11,324</u>	<u>11,163</u>	<u>161</u>	1.4%
Total additions (reductions)	<u>5,325,366</u>	<u>(2,144,707)</u>	<u>7,470,073</u>	348.3%

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY
Management's Discussion and Analysis, Continued

<u>Description</u>	<u>2023</u>	<u>2022</u>	<u>Increase (decrease)</u>	
			<u>Amount</u>	<u>Percentage</u>
Deductions:				
Benefits paid to participants	\$ 2,073,382	2,559,134	(485,752)	(19.0%)
Fees	19,753	15,556	4,197	27.0%
Deemed distributions	<u>17,680</u>	<u>-</u>	<u>17,680</u>	100.0%
Total deductions	<u>2,110,815</u>	<u>2,574,690</u>	<u>(463,875)</u>	(18.0%)
Net change	<u>3,214,551</u>	<u>(4,719,397)</u>	<u>7,933,948</u>	168.1%
Fiduciary net assets available for plan benefits at end of year	\$ <u>30,475,253</u>	<u>27,260,702</u>	<u>3,214,551</u>	11.8%

Investments

The Plan is participant-directed, which means that each Plan participant can decide how his or her contributions are to be allocated among the investment options. Each participant's account is credited with the participant's contributions and the appreciation or depreciation in unit value of the related investment funds.

Contributions and Distributions

The Plan received contributions of \$1,331,079 during the year ended December 31, 2024 compared to \$1,492,271 during the year ended December 31, 2023 and \$1,609,994 during the year ended December 31, 2022.

The Plan had benefits paid to participants of \$1,160,004 during the year ended December 31, 2024 compared to \$2,073,382 during the year ended December 31, 2023 and \$2,559,134 during the year ended December 31, 2022. There were 239 distributions to participants in 2024, versus 243 in 2023 and 217 in 2022.

Fiduciary Responsibilities

The Deferred Compensation Committee of the Deferred Compensation Plan for Employees of Monroe County Water Authority and the Plan administrator are co-fiduciaries of the Plan.

The Plan's assets can only be used for the exclusive benefit of the Plan's participants, beneficiaries and alternate payees.

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY
Management's Discussion and Analysis, Continued

Request for Information

This financial report is designed to provide a general overview of the Plan's finances. Questions concerning any of the information provided in this financial report or requests for additional information should be addressed to:

Monroe County Water Authority
475 Norris Drive
Rochester, New York 14610

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY
Statements of Fiduciary Net Assets Available for Plan Benefits
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Investments:		
Investments, at fair value:		
Mutual funds	\$ 24,880,181	20,894,672
Self-directed brokerage accounts	<u>74,006</u>	<u>37,474</u>
Total investments, at fair value	24,954,187	20,932,146
Investments, at contract value - investment contract	<u>9,182,570</u>	<u>9,313,427</u>
Total investments	34,136,757	30,245,573
Notes receivable from participants	215,911	211,800
Holding account	<u>19,710</u>	<u>17,880</u>
Fiduciary net assets available for plan benefits	<u><u>\$ 34,372,378</u></u>	<u><u>30,475,253</u></u>

See accompanying notes to financial statements.

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY
Statements of Changes in Fiduciary Net Assets Available for Plan Benefits
Years ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions to fiduciary net assets attributed to:		
Employee contributions	\$ 1,331,079	1,492,271
Rollover contributions	25,037	24,901
Investment income	3,741,854	3,796,870
Interest on notes receivable from participants	<u>12,873</u>	<u>11,324</u>
Total additions to fiduciary net assets	<u>5,110,843</u>	<u>5,325,366</u>
Deductions from fiduciary net assets attributed to:		
Benefits paid to participants	(1,160,004)	(2,073,382)
Fees	(46,641)	(19,753)
Deemed distributions	<u>(7,073)</u>	<u>(17,680)</u>
Total deductions from fiduciary net assets	<u>(1,213,718)</u>	<u>(2,110,815)</u>
Net change	3,897,125	3,214,551
Fiduciary net assets available for plan benefits:		
Beginning of year	<u>30,475,253</u>	<u>27,260,702</u>
End of year	<u>\$ 34,372,378</u>	<u>30,475,253</u>

See accompanying notes to financial statements.

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY

Notes to Financial Statements

December 31, 2024 and 2023

(1) Description of Plan

The following description of the Deferred Compensation Plan for Employees of Monroe County Water Authority (the Plan) is provided for general informational purposes. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan covering the employees of Monroe County Water Authority (the Authority). The Authority is a public benefit corporation and a discretely presented component unit of the County of Monroe, New York. The Plan is exempt from income taxes under Section 457(b) of the Internal Revenue Code (the Code). There were 247 and 246 plan participants as of December 31, 2024 and 2023, respectively.

(b) Administration

The Plan is administered by the Deferred Compensation Committee of the Authority. Empower Trust Company, LLC is the Trustee of the Plan. Empower Retirement, LLC maintains the Plan's investment contracts and provides certain administrative and recordkeeping services to the Plan.

(c) Eligibility

Employees are eligible to participate in the Plan upon commencement of employment with the Authority.

(d) Contributions

The Plan provides for tax-deferred employee contributions between a minimum contribution of \$10 per pay period and a maximum contribution equal to the lesser of 100% of the participant's compensation for the plan year or the maximum amount permitted by Section 457(e)(15) of the Code which was \$23,000 and \$22,500 in 2024 and 2023, respectively.

In addition, the Plan contains certain "catch-up" provisions that allow participants to make additional contributions to the Plan for the three years prior to that participant's normal retirement age. Under these provisions, eligible participants were able to contribute up to \$46,000 and \$45,000 in 2024 and 2023, respectively.

Employees direct their contributions at their discretion. The Plan does not provide for employer contributions.

(e) Administrative Expenses

Empower Retirement reimburses the Plan Sponsor, the Authority, for administrative expenses up to \$10,000 each year.

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY

Notes to Financial Statements, Continued

(1) Description of Plan, Continued

(f) Participant Accounts

Each participant account is credited with the participant contributions and investment earnings. Participant accounts are reduced by their withdrawals. Fees paid by the Plan are allocated as a reduction of the participant's account.

(g) Vesting

Participants are immediately vested in their account balances.

(h) Notes Receivable from Participants

Active employees may take loans against their account balances. Participants may have only one loan outstanding at a time and the loan may not exceed the lesser of 50% of their account balance or \$50,000. Participant loans bear interest at the prime rate plus 1% at the time the loan is issued and are generally paid over a 60-month period. Loans for the acquisition of a principal residence may be repaid over a term of up to 15 years. Loans are considered to be in default if a participant fails to make a required loan repayment within 90 days following the due date for such repayment. These loans are administered by Empower Retirement.

(i) Benefit Payments

The Plan provides for benefit payment upon either the termination of employment or the attainment of the age of 72, as well as for in-service distributions with a minimum age requirement of 59 ½. Plan members may elect to receive a lump sum amount or payments in substantially equivalent monthly, quarterly or annual installments. The minimum periodic or lump sum distribution must be \$100 per payment.

(j) Unforeseeable Emergency Withdrawals

The Plan allows for unforeseeable emergency withdrawals under certain circumstances in accordance with the regulations promulgated under Section 457 of the Code.

(k) Plan Termination

Although it has not expressed any intent to do so, the Authority may discontinue the Plan at any time subject to the provisions of Federal and New York State laws. In the event of Plan termination, the Authority shall not permit any further deferrals of compensation and all amounts previously deferred shall be payable to participants as provided by the Plan document.

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

The Plan's financial statements are prepared in accordance with accounting principles generally accepted in the United States as set forth by the Governmental Accounting Standards Board.

(b) Benefit Payments

Benefit payments are recorded when paid.

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY

Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(c) Investment Valuation and Income Recognition

The Plan's investments are stated at fair value, except for the fully benefit-responsive investment contract, which are valued at contract value (note 4). Fair value is the price that would be received from the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 3 for a discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes both the Plan's gains and losses on investments bought and sold as well as held during the year.

The Plan invests in various types of investments. Investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the accompanying financial statements.

(d) Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

(e) Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan agreement. The loans bear interest rates charged by local financial institutions for similar loans. Principal and interest is paid ratably through payroll deductions.

(f) Subsequent Events

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

(3) Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) No. 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used. 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).

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY

Notes to Financial Statements, Continued

(3) Fair Value Measurements, Continued

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 Plan 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 asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset 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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the valuation methodologies used at December 31, 2024 and 2023.

- Mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.
- Self-directed brokerage accounts - Invested in equity securities and money market accounts. Equity securities are valued at the closing prices reported in the active markets in which the individual securities are traded.

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY

Notes to Financial Statements, Continued

(3) Fair Value Measurements, Continued

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

	2024			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 24,880,181	-	-	24,880,181
Self-directed brokerage accounts	<u>74,006</u>	-	-	<u>74,006</u>
Total	<u>\$ 24,954,187</u>	<u>-</u>	<u>-</u>	<u>24,954,187</u>

	2023			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 20,894,672	-	-	20,894,672
Self-directed brokerage accounts	<u>37,474</u>	-	-	<u>37,474</u>
Total	<u>\$ 20,932,146</u>	<u>-</u>	<u>-</u>	<u>20,932,146</u>

(4) Investment Contract with Insurance Company

The Plan has a fully benefit-responsive investment contract with Empower Retirement, LLC, who maintains participant contributions in a general account, amounting to \$9,182,570 and \$9,313,427 as of December 31, 2024 and 2023, respectively. The account is credited with actual earnings on the underlying investments and is charged for certain administrative expenses of the Plan. The contract provides a liquidity guarantee for liquidations, transfers or hardship withdrawals initiated by participants without incurring a settlement charge to remove their funds from the Plan. Therefore, the contract is considered fully benefit-responsive and is included in the financial statements at contract value as reported to the Plan by Empower Retirement, LLC. Contract value represents contributions made under contract, plus investment earnings or losses, less benefit payments and administrative expenses. Therefore, no adjustment to contract value from fair value for fully benefit-responsive investment contracts is presented on the statements of fiduciary net assets available for plan benefits at either the year ended December 31, 2024 or 2023. The declared interest rate as of December 31, 2024 and 2023 was 2.55% and 2.40%, respectively.

The Plan's ability to receive amounts due is dependent on the issuers ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

DEFERRED COMPENSATION PLAN FOR EMPLOYEES
OF MONROE COUNTY WATER AUTHORITY

Notes to Financial Statements, Continued

(4) Investment Contract with Insurance Company, Continued

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination, or merger with another plan); (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions; (3) bankruptcy of the Plan sponsor or other Plan sponsor events that cause a significant withdrawal from the Plan; (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA; or (5) premature termination of the contract. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, and (4) a material amendment to the agreement without the consent of the issuer.

(5) Income Tax Status

The Plan obtained its latest determination letter on September 15, 2011, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code.

(6) Related Party Transactions

Certain Plan assets consist of notes receivable from participants which amounted to \$215,911 and \$211,800 at December 31, 2024 and 2023, respectively.

REPORT TO THE MEMBERS

, 2025

To the Deferred Compensation Committee of the
Deferred Compensation Plan for Employees of
Monroe County Water Authority:

Dear Committee Members:

We have audited the financial statements of the Deferred Compensation Plan for Employees of Monroe County Water Authority (the Plan) as of and for the year ended December 31, 2024, and have issued our report thereon dated , 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, 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 Plan 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 2024. We noted no transactions entered into by the Plan 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, 2024, we evaluated the key factors and assumptions used by management in determining that accounting estimates were reasonable in relation to the financial statements taken as a whole.

Significant Disclosures

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audits

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 misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of audit procedures.

Disagreements with Management

For purposes of this report, a disagreement with management is 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 Consultation 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 Plan'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 Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior year, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

* * * * *

This information is intended solely for the use of the Committee Members and management of the Deferred Compensation Plan for Employees of 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



MONROE COUNTY WATER AUTHORITY

ACCOUNTING POLICIES & PROCEDURES MANUAL

Re-Adopted by MCWA Board: ~~June 13, 2024~~ June 12, 2025

A Monroe County Water Authority

Accounting Policies and Procedures Manual

(Executive Summary)

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AUTHORITY GOVERNANCE SUMMARY

Mission and Ethics

Mission Statement

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 and area communities who request service.

Conflict of Interest Policy/Code of Ethics

The Authority has a “conflict of interest policy” to make certain any Members, officers, employees and others who serve the Authority do not have any personal or business interest that may conflict with their responsibilities to the Authority. The Authority also has a “code of ethics policy” which governs the day-to-day actions of all Members, officers and employees of the Authority.

The Board of Directors

Powers and Duties

The Authority Board Members (collectively, the Board) have oversight responsibilities for managing the Authority and must make crucial decisions, such as hiring and terminating key officers and employees, engaging auditors and other professionals and authorizing significant financial transactions and new program initiatives.

Committees

Audit Committee – The Authority has an Audit Committee comprised of three Board Members who act as a liaison to the Authority’s independent external auditor. The Audit Committee interacts with management to implement and monitor the internal control structure and have additional roles and responsibilities as described in the Authority’s By-Laws.

Governance Committee – The Authority has a Governance Committee comprised of three Board Members. The Governance Committee examines ethical and conflict of interest issues and makes recommendations to the full Board for changes to the Authority’s corporate governance guidelines as the Committee deems necessary and/or appropriate. The Governance Committee has additional roles and responsibilities as described in the Authority’s By-Laws.

Finance Committee – The Authority has a Finance Committee comprised of three Board Members. The Finance Committee’s primary responsibility is to review proposals and make recommendations for the issuance of debt by the Authority. The Finance Committee also has additional roles and responsibilities as described in the Authority’s By-Laws.

Compensation Committee – The Authority has a Compensation Committee comprised of three Board members. The Compensation Committee's role is to make a recommendation to the full Board to appoint, compensate, and oversee an independent compensation consultant and work with said consultant to create, implement, and regularly update a written compensation policy. Additionally, it will be the role of the Compensation Committee to, from time to time, review and implement policies and procedures regarding the performance of, and compensation increases for, the Executive Director and Executive Staff. The Compensation Committee has additional roles and responsibilities as described in the Authority's By-Laws.

In April of 2018, the By-Laws of the Authority were amended and restated, and subsequently approved by the Board in Resolution #18-088, which, in part, established the new Compensation Committee and restated that the Chairperson of the Authority shall be a member ex-officio on all committees and shall have the right, but not the duty, to vote on all propositions before such committees.

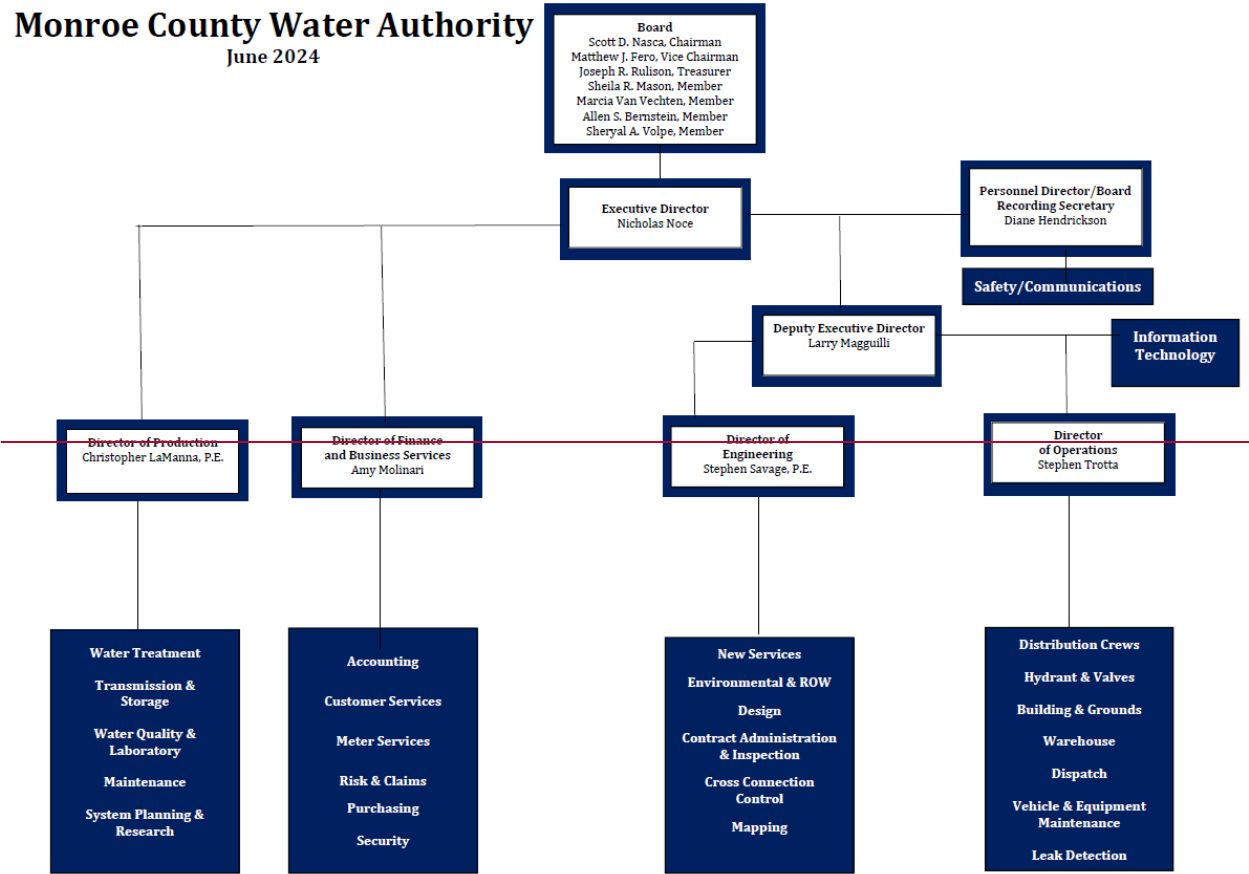
Independent Certified Public Accountants

It is the policy of the Authority to evaluate the Independent Certified Public Accountants at least every five years. The Authority utilizes the auditors as a resource for assistance with concerns about financial and other matters that arise during the year, not just during the audit fieldwork. The auditors prepare a management letter to be sent to the Members, which discusses internal controls or other issues identified during the audit that concern the financial management of the Authority.

Authority Organizational Structure

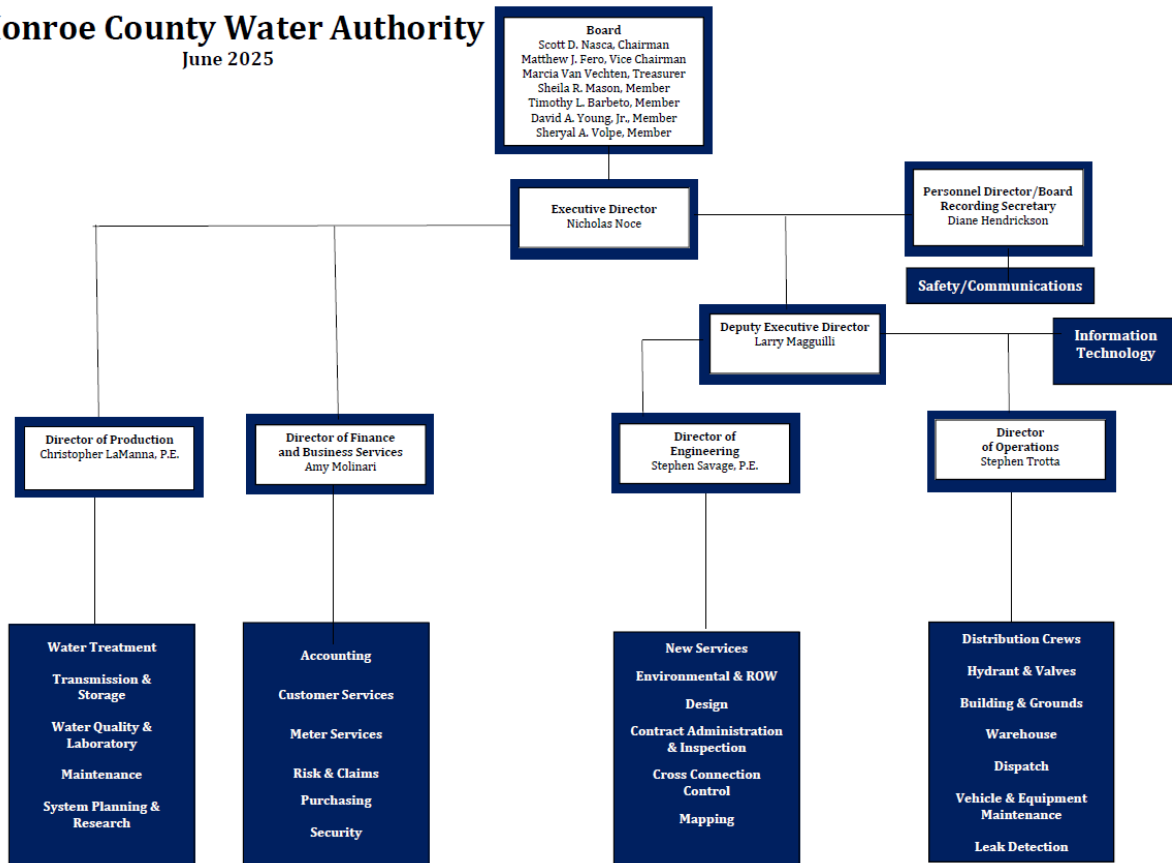
The Board Members conduct a periodic review of the Authority's structure in order to determine what is working well and what might want to change in order to be more efficient, effective or responsible.

Monroe County Water Authority
June 2024



Monroe County Water Authority

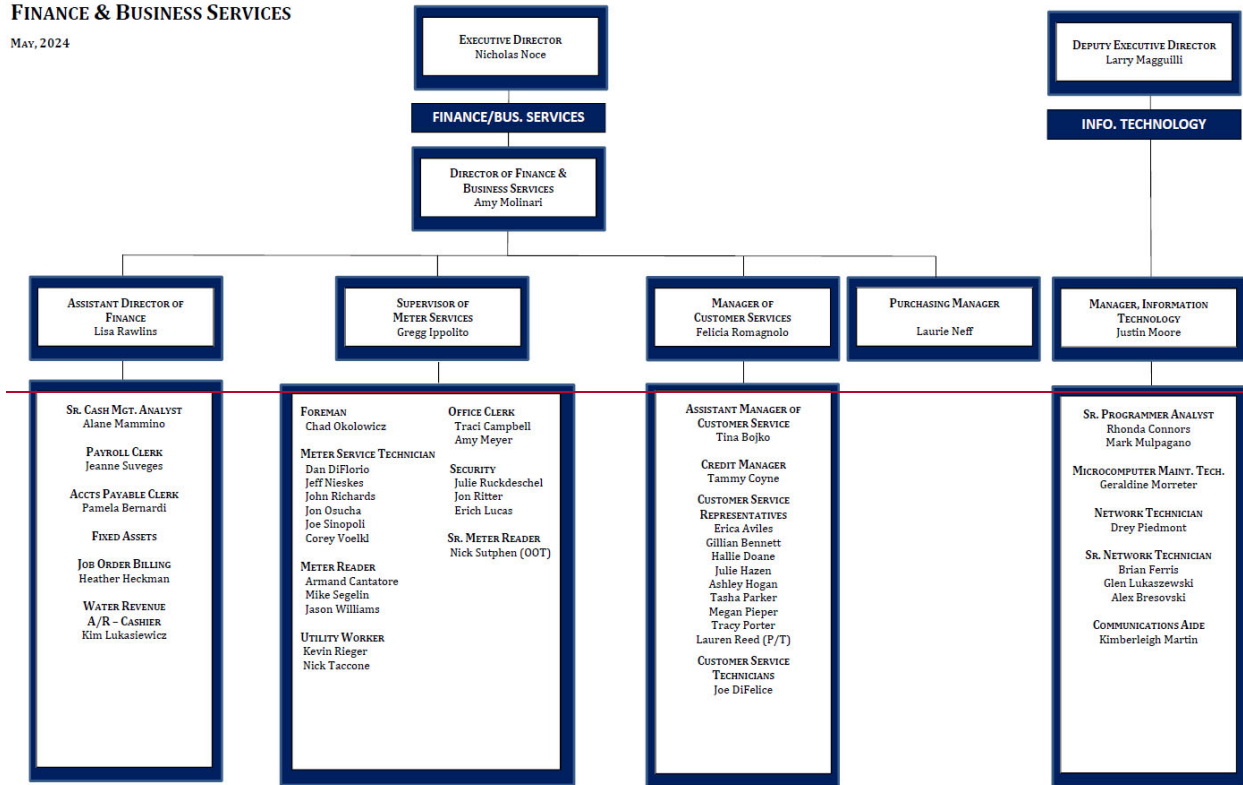
June 2025



Finance & Business Services Organizational Chart

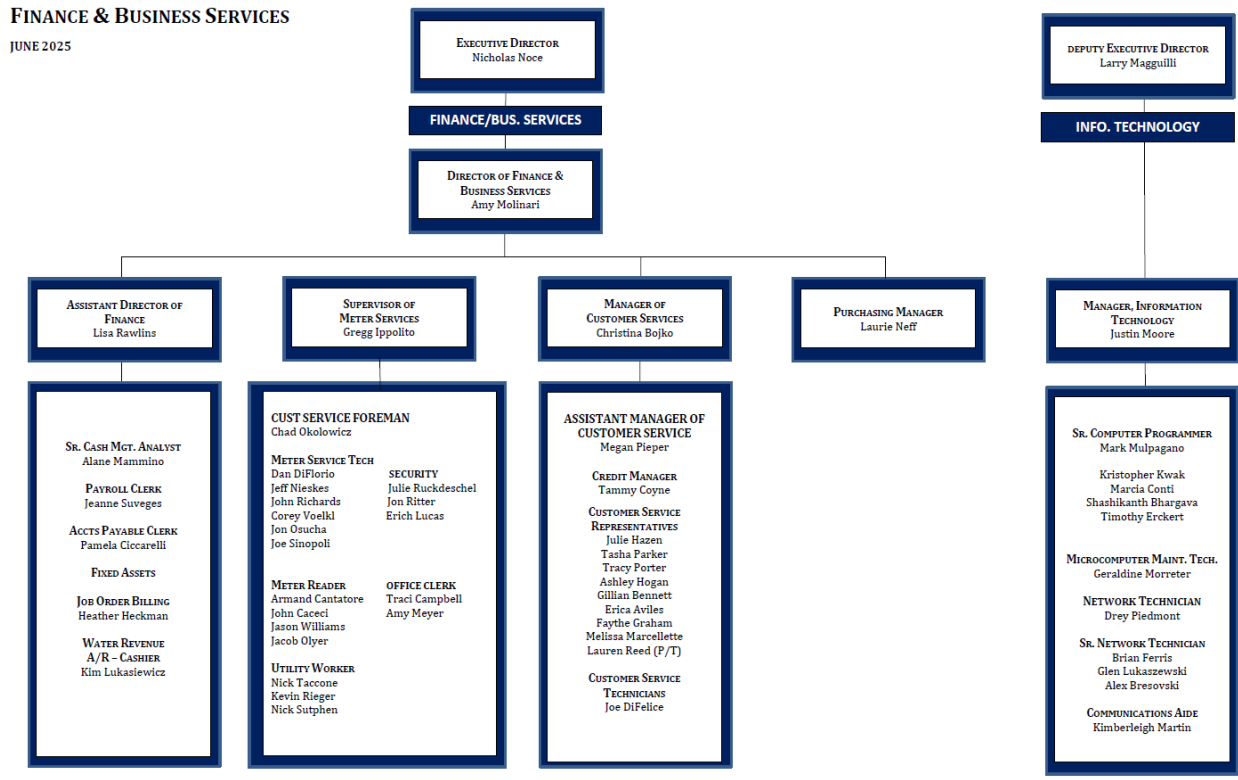
FINANCE & BUSINESS SERVICES

MAY, 2024



FINANCE & BUSINESS SERVICES

JUNE 2025



Review of Policies and Procedures

The Board Members conduct a periodic review of the Authority's policies in order to determine what is working well and what practices the Authority may want to change in order to be more efficient, effective or responsible.

PERSONNEL POLICIES AND PROCEDURES

Personnel Programs – General

The Authority employs both Union and Non-Union employees based on the requirements of the position.

Employment and Personnel Records

Job Descriptions

The Authority periodically updates job descriptions in conjunction with Civil Service jobs descriptions.

Recruitment and Selection

As a governmental agency, the Authority's recruitment and selection process follows the guidelines established by union contracts and civil service requirements as designated by the position. The Board of Directors confirms all new hires and salaries.

New Hire Orientation

The Personnel department coordinates and confirms that all required new hire forms in the New Hire Package are completed prior to employment. The Personnel department sets up new hires in the internal payroll system.

Benefit Processing

Workers Compensation – Workers compensation is a self-insured program. The eligible employee receives their net take-home salary for regularly scheduled hours. The insurance premium is allocated to the cost centers through the payroll system.

Disability Insurance – Employees receive 40% of their total pay each week after five sick days. Employees are allowed to offset the balance with sick, personal or vacation time. The employee submits a form from their physician verifying the disability to the Personnel department. The Personnel department notifies the Payroll Clerk for processing in the weekly payroll.

Retirement Benefits – Employees are covered under the New York State Employees' Retirement System. Tier 3 and Tier 4 employees must contribute a percentage of gross earnings

for 10 years of membership in the retirement system. Tier 5 and Tier 6 employees must contribute a percentage of gross earnings during employment. In addition, the Authority makes an annual payment to the system for all employees based on a percentage of gross wages as determined by the NYS Retirement System.

Health Insurance – The Personnel department is responsible for processing the monthly payment to the insurance carriers, through Accounts Payable. Contribution is based on the union agreement or other Authority policies.

Training

The Authority shall arrange for appropriate training for all involved, including new Members, officers and employees.

Evaluation

It is the Authority's policy to evaluate all employees annually.

Employee Files

The Personnel department stores all employee files in locked cabinets.

Compensation and Classification

Hourly / Salary / Exempt

The Union contracts and the Board of Directors regulate salaries and wages.

Payroll

It is the Authority's policy to process payroll timely and accurately. Payroll processing is the responsibility of the Finance & Business Services Department (Finance department).

Payroll Master Files

The Authority utilizes an internal software package that is integrated with the Personnel department. The Payroll Clerk and the Personnel department are responsible for maintaining the payroll tables. The Information Technology (IT) and Personnel departments update annual changes to the pay rates. The Personnel department is responsible for updating individual employee information including pay codes and deduction codes. All changes generate a change report which is reviewed by Personnel and the Director of Finance & Business Services, or designee.

Payroll Processing

The Authority payroll period is Monday through Sunday, and payroll is processed weekly. Each employee completes a timecard and/or electronic time sheet and submits it to their direct supervisor for approval. The Payroll Clerk enters any exceptions to the standard

work week for each employee, including any sick, vacation, or personal time used. Once payroll is processed, the IT department prints the checks, which are signed by another member of the Finance department accounting staff using the check signing machine. The Payroll Clerk sends the NACHA (direct deposit) file to the bank electronically. Payroll registers are reviewed by the Director of Finance & Business Services, or designee.

Payroll Taxes and Deduction Payments

It is the Authority's policy to submit payments for NYS taxes, federal taxes and deferred compensation electronically. All other payments, including garnishments, are generated with the paychecks during the payroll process.

NYS Retirement Reporting

NYS Retirement reporting is done monthly after the last Sunday of each month. The file and related payments are handled electronically.

Quarterly Returns

The Payroll Clerk prepares the quarterly Federal form 941 and New York State form NYS-45 payroll tax returns and reconciles all quarterly returns to the year-end totals.

Time Off

It is the Authority's policy that employees accrue one sick day per month. Vacation time is posted to the employee's vacation bank the 1st of the month of the employee's anniversary. Executive staff accrues vacation monthly. Each full-time employee is also credited with five days personal leave each year. The Payroll Clerk enters time used weekly during the payroll process.

FINANCE AND ADMINISTRATION

The Director of Finance & Business Services, or designee, is responsible for managing all financial transactions. The Finance department utilizes internally designed software for recording all revenue, expenses, fixed assets and financial reporting. The IT department maintains the security of the electronic files and programs (Systems) and implements any modifications as required. The IT department performs a full back up of the system monthly and performs a differential backup five times a week. A differential backup is a copy of only those files that have changed since the previous differential backup. The backups are stored offsite at a secure environmentally-controlled site, weekly. This process includes preserving electronic records, ensuring data compatibility when systems change, and creating an appropriate records retention policy.

Revenue and Receivables

Revenue

The Authority has two main revenue classifications, water and water related revenue. The Authority has the following procedures in place to ensure the accurate and timely processing of revenue.

Water Revenue Procedures

Customer Services is responsible for billing water related revenue for residential, commercial and wholesale services.

Residential and Small Commercial Services

Residential services are billed quarterly. MCWA customers are responsible for submitting a meter read to the Authority, using the company-provided meter card, entering the read into the Authority's web page, or by calling in the read to Customer Services or the Authority's 24-hour meter read call-in system. In addition, an increasing number of new meters are read electronically by the Authority's Meter Services. If no read is received by billing time, the read is estimated.

Commercial Services

Non-residential / large commercial services are billed monthly. The Authority's Meter Services department reads these meters monthly.

Wholesale Services

The Authority's Meter Services reads these meters monthly. The meter reads are given to the Manager of Customer Services to calculate the bill. Finance department accounting staff enter the information into the water district billing system which generates the bills and related general ledger entries.

Grants, Subsidies & Contributions

The Authority's Finance Department ensures that grants, subsidies, and contributions received are properly recorded; accountings required as a condition of any grant are completed; and restrictions on the use of such funds, such as contributions given for a restricted purpose (e.g., donated land with use restrictions), are obeyed.

Temporary Hydrant Meter Sets

Meter Services collects a deposit from the customer and processes all permits and paperwork prior to issuing a work order for the meter and reduced pressure zone backflow preventer (RPZ) set. The Authority's Meter Services sets the meter and RPZ on the requested hydrant. After the meter and RPZ are removed per the customer's request, Meter

Services calculates all charges and submits the paperwork to the Finance department accounting staff. The customer is charged for water consumption, daily base charge, damages to any equipment, and for each time the meter and RPZ were moved to a different hydrant. Any charges that exceed the deposit amount are billed to the customer via a manual bill. Any remaining credit amount is refunded to the customer.

Customer Refunds

Customer refunds are mostly due to transfer of services. It is the Authority's policy to issue refunds for amounts over \$10.00. Balances that are less than \$10.00 are written off. Accounts with a credit balance less than \$10.00 are issued a refund check at the customer's request.

Water Related Billing Procedures

The Authority will generate manual bills for water related service work such as service installations and repairs, as well as claims. For most of these services, the Engineering department receives a request for work to be done from the customer. Engineering then determines the fee to be charged based on the estimated time and material required. The Engineering department notifies the customer of the amount due, and the work does not begin until payment is received. A work-in process (WIP) job order (JO) number is created in the general ledger which collects the costs associated with the job. When the project is completed, Accounting reconciles the costs in the JO to the fee received, charging any difference (over or under) to income.

Accounting also generates manual bills for emergency repair work and claims utilizing JOs. Costs are collected in the JO as the work is performed. When Accounting is notified that the job is complete, a bill is prepared and sent to the customer.

Customer Receivables

All bills are due and payable when rendered. It is the policy of the Authority to process all payments timely and accurately. Customers may mail their payments to the Authority's lockbox bank or directly to the Authority. They may also pay in person at the Authority using the designated drop box, or pay electronically utilizing PC banking, through the MCWA website, utilizing E-Z Pay online or phone, or direct debit.

Daily Deposit Procedures

All payments received at the Authority are processed in the Water Revenue Accounts Receivable area. Once all payments are processed, the bank deposit is prepared. The checks and cash are recorded on the bank deposit slip and placed in a zippered bank bag to be delivered by the Authority's messenger to the bank.

Collections

Collections are handled by Customer Service. It is the policy of the Authority that all bills are due and payable when rendered. In case any water bill or charges provided are not paid within twenty (20) days following the rendering of the bill, the account will be deemed delinquent and, if not paid within sixty (60) days after such bill has become delinquent, the Authority or its agents shall shut off the water service to the customer. Service will not be reestablished until such unpaid charges, together with the charge for restoration of service, are paid in full.

Collections Process

The Authority has four types of collection processes: the residential water usage, large commercial, final bills, and claims. It is the Authority's policy to charge a 10% late charge on all accounts past due.

Residential Water Usage

Residential water billing is generated quarterly. Collection Notices are generated as follows:

- 1st Notice 2 weeks after the due date
- 2nd Notice 2 weeks after the 1st notice
- 3rd Notice Disconnect Notice, 2 weeks after the 2nd notice
- Issue door hanger or shut off 10 days after 3rd notice.

Large Commercial

Large commercial account billing is processed on a monthly basis. Collection for large commercial accounts is a manual process and handled on an individual basis.

Final Bills

The Authority does not differentiate between owners. If there is a past-due balance on the account at the time of a transfer, the balance remains on the account for the new owner, and a final bill is not issued. If the account is current at the time of the transfer, a final bill is issued. If that final bill is not paid, the amount is transferred to the previous owner's new account or any other account owned by the same customer. If the previous owner has moved outside of MCWA service area, a final notice is manually issued and if not paid ~~within 14 days~~, the balance is ~~reported to an outside collection agency~~ written off to bad debt.

Bankruptcy Notices

In the event a customer files bankruptcy, the Authority receives a notice and obtains a meter read, and Customer Services writes the balance off to bad debt. If the customer files for chapter 13 or chapter 11, the Authority submits a claim to the Bankruptcy Trustee for payment. If the bankruptcy is "dismissed", the Authority issues a letter to the debtor and transfers the debt back to the account for collection.

Water Service Shut Off

The Authority has the right to shut off service due to non-payment and for non-compliance.

Purchasing, Payables and Cash Disbursements

The Authority segregates the responsibility for purchasing and accounts payable into two areas, Purchasing and Accounts Payable. Purchasing is responsible for establishing and administering centralized purchasing services. Accounts Payable is responsible for processing invoices and issuing checks.

Purchasing

Refer to Purchasing/Procurement Guidelines.

Payables and Cash Disbursements

Vendor Master File

The Authority maintains a Vendor File for all vendors paid through Accounts Payable. The Authority will require a W9 to be on file for any new company receiving payment. Once the W9 is received, Accounts Payable will enter the company as a new vendor in the accounting system.

Invoice Processing

It is the Authority's policy to process all invoices timely and accurately. Invoices are matched to a receiving document and purchase order, or otherwise approved by management. The approved invoice is manually entered into the accounts payable system. Approved invoices are paid based on agreed upon terms, usually net 30 days. Discounts are taken where allowable.

Contractor Construction Projects

It is the Authority's policy to retain a certain percentage, usually 5%, of all contractor construction project expenses until the project is completed in full, or partially released at substantial completion.

Check Processing & ACH Payments

Payments to vendors are processed weekly by either issuing a check or initiating an ACH payment. For check payments, the Accounts Payable Clerk generates a Voucher report. Checks are printed by the IT department. The Accounts Payable Clerk prepares the checks for signing by another member of the Finance department accounting staff using the check signing machine. Checks are mailed at the end of the week. For ACH payments, the Accounts Payable Clerk sends the NACHA file to the bank electronically.

Processed payment backup is reviewed by the Director of Finance & Business Services, or designee. The original Vendor Payment Detail report is submitted to the Director of Finance & Business Services, or designee, for approval.

Credit Card Processing

The Authority has issued credit cards to various management/executive employees as outlined in the Purchasing and Procurement Guidelines (“Guidelines”). All purchases made through these credit cards are subject to the procurement thresholds outlined in the Guidelines as well as any terms and conditions outlined in the Travel and Reimbursement Policy (“Policy”). On a monthly basis the credit card bill is reconciled with the purchases made to ensure amounts are accurate and that all parties adhered to the Guidelines and the Policy. The Director of Finance & Business Services is responsible for making sure all transactions adhere to the Guidelines and Policy and shall have any purchases made specifically on behalf of the Director of Finance & Business Services approved by the Executive Director. The Executive Director shall have any purchases made specifically on behalf of the Executive Director reviewed and approved by the Director of Finance & Business Services and the Personnel Director.

Manual Checks

It is the Authority’s policy to only print manual checks when absolutely necessary. A manual check must be approved by the Director of Finance & Business Services, or designee. The Accounts Payable Clerk or Payroll System Specialist types the check and forwards it with backup to the Director of Finance & Business Services for signing, or if necessary, has another Accounting department employee sign it using the check signing machine.

1099’s

The Accounts Payable Clerk prepares all necessary IRS forms 1099 after the close of the year.

Budgeting

The Director of Finance & Business Services, or designee, is responsible for preparing the annual budget, with input and assistance from Department Heads and Executive Director.

Operating Expense Budget

The Director of Finance & Business Services, or designee, prepares a draft department expense budget for Department Heads via the Department Expense Budget application. The draft is sent to the Department Heads for review and changes. Changes are submitted back to the Director of Finance & Business Services or designee. A high-level four-year budget plan must be submitted each year through the NYS Authority Budget Office’s on-line “PARIS” information system as required under the 2009 Public Authorities Reform Act.

Labor Budget

Salaries

Department Heads submit the changes to the Director of Personnel, or designee, for review. The Personnel department submits changes to the Director of Finance & Business Services, or designee.

Benefits

The Director of Finance & Business Services, or designee, calculates fringe benefit rates based on anticipated amounts to be spent on personal insurance, NYS Retirement System, General Insurance, paid absence and other benefits.

Capital Budget

Department Heads submit capital project request forms to the Director of Finance & Business Services, or designee. The capital budget is detailed by project and includes the current year budget and five to seven years of projections.

Budget Approval

The Director of Finance & Business Services, or designee, compiles all of the budget information. The Director of Finance & Business Services, and/or designee, Department Heads and the Executive Director meet to review and discuss the completed budget. The budget package is submitted to the Board Members for approval.

Accounting

Accounting System

The Authority utilizes an internally developed General Ledger System maintained by the IT department. This system processes all General Ledger and Accounts Payable transactions.

Journal Entries

All journal entries entered into the General Ledger System need dual authorization. The following have authorization to approve journal entries up to the designated amounts.

(Senior) Cash Management Analyst	\$ 100,000
Assistant Director of Finance	2,000,000
Director of Finance & Business Services	Unlimited
Deputy Executive Director	Unlimited
Executive Director	Unlimited

Treasury Policy (Cash Management and Investments)

Investment Policy

The Authority has adopted a formal Annual Statement of Investment Policy which is reviewed annually.

Procedures and Internal Controls

The following procedures and internal controls are designed to prevent losses of public funds arising from fraud, employee error, misrepresentation of third parties, unanticipated changes in financial markets or imprudent action by employees and officers of the Authority.

The Director of Finance & Business Services and designated Finance department personnel for the Authority are duly authorized to invest Authority monies pursuant to the New York Public Authorities Law and are trustees of Authority funds. The Authority has a matrix in place that establishes dollar limits for money management/wire transactions.

Employees shall be instructed to report any allegation of fraud or financial improprieties to the Audit Committee or its members.

Qualified Banks and Securities Dealers

The Authority conducts business only with banks, agents and registered investment securities brokers and dealers. Each Broker/Dealer and Financial Institution must complete a Request For Information document each year as required under the Authority's investment guidelines.

Risk Tolerance

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.

The Authority shall maintain records with respect to long term liabilities (i.e., leases and employee benefit plans).

Reporting

The Director of Finance & Business Services submits quarterly and annual investment reports to the Board Members and the Executive Director.

Bank Reconciliation

It is the policy of the Authority to complete an account reconciliation of all bank and investment accounts on a monthly basis. The reconciliations are reviewed by the Director of Finance & Business Services or designee.

Property, Plant and Equipment and Other Capital Assets

Property and equipment is defined as fixed assets purchased for use in the business with an estimated useful life in excess of one year. Property and equipment is stated at cost less accumulated depreciation. The Authority's policy is to capitalize all property and equipment purchased with a value in excess of \$5,000.

New Purchases

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.

Disposal/ Retirements

The Finance Department fixed asset staff records all retirements. The Fixed Asset staff prepares a journal entry to adjust the general ledger original cost and accumulated depreciation accounts.

Depreciation and Amortization

It is the Authority's policy to record all capital assets using the straight line depreciation method. It is the Authority's policy to record an estimated depreciation expense monthly and reconcile depreciation general ledger accounts to the actual depreciation at the end of each year.

It is the Authority's policy to record monthly amortization on Capital Leases based on an estimate and to reconcile the general ledger amortization accounts at year-end.

Control of Property and Equipment

It is the Authority's policy to tag assets when practical, inventory all physical assets every five years, and dispose of any property in accordance with the Authority's Disposal Guidelines.

Financial Reporting

Month-End / Year-End Processing

Senior accounting staff are responsible for coordinating the month-end and year-end processing.

Financial Statement Processing:

Senior accounting staff are primarily responsible for generating the following Monthly Financial Statements:

- a. General Ledger Balance Sheet
- b. Summary of Department Expenses
- c. Project Management Report
- d. Statement of Revenues
- e. Consolidated Balance Sheet

- f. Detailed Statement of Revenues
- g. Operating Departments Expense Report

The Director of Finance & Business Services or designee review Detailed Statement of Revenues for reasonableness and check key items.

Financial Statement Distribution

The Director of Finance & Business Services submits quarterly and annual financial statements to the Board Members and the Executive Director. Monthly statements are available through the General Ledger System.

Officers, employees, and the public have a right to a copy of the Authority's annual financial report.