



## VILLAGE BOARD MEETING AGENDA

Monday, January 08, 2018 at 7:00 PM

Village Hall Board Room

7:00 P.M. Citizens Forum




7:30 P.M. Board Meeting

Visitors: Martha Malone, Executive Director OCED




### Pledge Allegiance

### Roll Call

### Unfinished Business:

1. A motion to approve the minutes of the December 11, 2017 Village Board Meeting. 
2. A motion to approve the minutes of the December 19, 2017 Village Board Work Session. 
3. A motion to approve the minutes of the December 28, 2018 Special Village Board Meeting. 

### New Business

1. A motion to appoint Tate Griffin Castle to membership in The Fairport Hook & Ladder Company of the Fairport Fire Department. 
2. Fairport Office of Community + Economic Development – Annual Report Presentation, by Martha Malone, Executive Director. 
3. A motion to accept the annual report and financial statements for the year ending September 30, 2017 for the Fairport Local Development Corporation.
4. A motion to appoint Robert Genthner to the Board of Directors of the Fairport Local Development Corporation for the period February 1, 2018 through January 31, 2023.
5. A motion to authorize the Fairport Public Library and the Perinton Recreation and Parks Department to hold the 2018 Gazebo Concerts in the Vincent G. Kennelley Park on each Thursday evening from June 7, 2018 to August 9, 2018 at 7:00 P.M. They also request that the lights in the gazebo be timed to turn on at 7:00 P.M. 
6. A motion to introduce Local Law #1 of 2018.

*Be it enacted by the Village Board of the Village of Fairport as follows:*

**Local Law No. 1 of 2018**

**A LOCAL LAW TO AMEND THE CODE OF THE VILLAGE OF FAIRPORT, CHAPTER 550 THEREOF, ENTITLED "ZONING," TO ADD A NEW SECTION TO PERMIT A DOG DAY CARE FACILITY AND SIMILAR FACILITIES AS A USE REQUIRING A SPECIAL USE PERMIT APPLICATION, SUBJECT TO SECTION 550-52 IN AN M-1 INDUSTRIAL DISTRICT**

Section 1. Chapter 550 of the Code of the Village of Fairport is hereby amended to add a new section following Section 550-34C.(4), to be known as Section 550-34C.(5) as follows:

Section 550-34C.(5)

Veterinary hospitals, dog day care facilities and other similar facilities.

Section 2. Effective date.

This local law shall take effect immediately upon filing with the Secretary of State.

Mayor May to set the Public Hearing for the proposed Local Law #1 for February 13, 2018 at 7:30 P.M.

7. A motion to introduce Local Law # 2 of 2018.

*Be it enacted by the Village Board of the Village of Fairport as follows:*

**Local Law No. 2 of 2018**

**A LOCAL LAW TO AMEND THE CODE OF THE VILLAGE OF FAIRPORT, CHAPTER 279 THEREOF, ENTITLED "HISTORIC PRESERVATION" TO ADD A NEW SECTION TO PERMIT ALTERNATE MEMBERS TO THE HISTORIC PRESERVATION BOARD**

§ 279-2(J). Alternate Members. The Village Board may appoint up to two (2) alternate members of the Historic Preservation Commission.

- (1) Appointment of alternate members shall be made in the same manner and for the same term as for regular members.
- (2) The Chairman of the Historic Preservation Commission may designate an alternate member to sit and participate in hearings and all other deliberations and voting of the Historic Preservation Commission when the Chair determines that without such designation there will be less than a full complement of the Commission in attendance. Such designation shall be entered in the minutes of the meeting.
- (3) When designated, an alternate member shall have all the authority of a member of the Commission.

- (4) The designation of an alternate member to sit, hear, and determinate shall terminate at the conclusion of the meeting at which the designation is made.

Mayor May to set the Public Hearing for the proposed Local Law #2 for February 13, 2018 at 7:30 P.M.

8. A motion to introduce Local Law # 3 of 2018.

*Be it enacted by the Village Board of the Village of Fairport as follows:*

### **Local Law No. 3 of 2018**

#### **A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW §3-c**

##### Section 1. Legislative Intent

It is the intent of this local law to allow the Village of Fairport to adopt a budget for the fiscal year commencing June 1, 2018 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law § 3-c.

##### Section 2. Authority

This local law is adopted pursuant to subdivision 5 of General Municipal Law §3-c, which expressly authorizes a local government's governing body to override the property tax cap for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

##### Section 3. Tax Levy Limit Override

The Board of Trustees of the Village of Fairport, County of Monroe , is hereby authorized to adopt a budget for the fiscal year commencing June 1, 2018 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.





##### Section 4. Severability

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

##### Section 5. Effective date

This local law shall take effect immediately upon filing with the Secretary of State.

Mayor May to set the Public Hearing for the proposed Local Law #3 for February 13, 2018 at 7:30 P.M.

9. A motion to enter into an amended agreement with HR Works, Inc. for continued human resources support and to authorize Frederick H. May, as Mayor, to execute the amended agreement. 
10. A motion to enter into a Intermunicipal Agreement with Monroe County for reimbursement of Stop DWI expenses not to exceed \$11,732 and for Frederick H. May, as Mayor, to execute the agreement. 
11. A motion to enter into a Master Services Agreement with Paragon Compliance LLC for consulting and reporting services with regard to Affordable Care Act reporting and to authorize Frederick H. May, as Mayor, to execute the agreement. 
12. A motion to authorize the Clerk-Treasurer to make a budget transfer of \$17,778 from the Contingency account A.1990.4 to the Treasurer account A.1325.4 to cover the cost of the recently authorized purchase of OpenGov software.
13. A motion to amend the budget to recognize and appropriate the \$500.00 grant received from the Wellness Program of the Finger Lakes Municipal Health Insurance Trust in account A.9089.8 Other employee Benefits.
14. A motion to authorize the Clerk-Treasurer to loan General and Reserve Funds as necessary and available to the Electric Fund. All funds are to be repaid prior to May 31, 2018 with interest in an amount equal to that of the current investment rate.
15. A motion to change the February 2018 Village of Fairport Regular Board Meeting to Tuesday, February 13, 2018 at 7:30 P.M. with the Citizen's Forum at 7:00 P.M.
16. A motion to accept the November and December Cash Flow Reports for the Village of Fairport and the Fairport Municipal Commission. 
17. A motion to authorize payment of the audited bills.
18. A motion to amend the previously approved amount of \$46,000 to pay health and dental insurance premiums for the month of January to \$45,122.69.
19. A motion to authorize the Clerk-Treasurer to pay health and dental insurance premiums for the month of February, in an initial estimated amount not to exceed \$46,000, subject to audit and amending authorization by the Village Board at their regularly scheduled February meeting.
20. Announcements and Committee Reports.
21. Upcoming Village Board meetings:
  - Village Board Work Session: Tuesday, January 23, 2018 at 4:00 P.M.
  - Joint Village Boards Meeting: Monday, February 5, 2018 at 7:00 P.M.
  - Regular Village Board Meeting: Tuesday, February 13, 2018 at 7:30 P.M. with the Citizens' Forum at 7:00 P.M.
22. A motion to adjourn.



**Minutes of the Regular Meeting of the Village Board of Trustees  
December 11, 2017 held at 31 South Main Street**

Present: Frederick H. May, Mayor  
Trustees: Timothy J. Slisz  
Debra D. Tandoi  
Kenneth G. Rohr  
Absent: H. Kevin Clark

Also Present: Bryan White, Village Administrator  
William Walker, Village Attorney  
Samuel Farina, Police Chief  
Paul Feeley, DPW Foreman  
3 others present

Citizens Forum

Mayor May opened the Citizens Forum at 7:02 P.M.

- Paul Adamo, with his brother Joe and his mother Rosemary – 41 Fireside Lane – Had a concern about recreational burning within 30’ of the side of their house. They submitted a petition to put a nuisance clause in the Village Code. The petition is included at the end of the minutes.

Mayor May closed the Citizens Forum at 7:17 P.M.

Board Meeting

Mayor May opened the regular Board meeting at 7:30 P.M.

Pledge of Allegiance and Attendance

Mayor May asked all present to rise for the Pledge of Allegiance to the Flag of the United States of America.

The attendance was taken by roll call.

Public Hearing – Local Law #7 of 2017

Mayor May opened the Public Hearing on Local Law #7 of 2017 – A local law to amend and replace Village Code Chapter 186 to control brush, grass and weeds, at 7:31 P.M. No one was present to speak. The Public Hearing was closed at 7:32 P.M. Mayor May will sign it into law.

Minutes Approval

- On the motion of Trustee Slisz, seconded by Trustee Tandoi, it was unanimously resolved to approve the minutes of the November 13, 2017 Village Board Meeting.
- On the motion of Trustee Tandoi, seconded by Trustee Slisz, it was unanimously resolved to approve the minutes of the November 28, 2017 Village Board Work Session.

December 11, 2017

- On the motion of Trustee Rohr, seconded by Trustee Slisz, it was unanimously resolved to approve the minutes of the December 4, 2017 Village Board Organization Meeting.

#### Doris Davis-Fritsch Historic Preservation Commission Appointment

On the motion of Trustee Slisz, seconded by Trustee Tandoi, it was unanimously resolved to appoint Doris Davis-Fritsch as Chairperson of the Historic Preservation Commission for the term of January 1, 2018 to December 31, 2018.

#### Town of Perinton Code Enforcement Shared Services Agreement

On the motion of Trustee Slisz, seconded by Trustee Rohr, it was unanimously resolved to submit a Shared Services Local Government Records Management Information Funding grant application with the Town of Perinton to digitize the Code Enforcement records and to declare the Village of Fairport the lead agency for the grant.

#### LaBella Associates Proposal for Services

On the motion of Trustee Slisz, seconded by Trustee Tandoi, it was unanimously resolved to accept the \$2,500 Proposal for Services from LaBella Associates to write the Records Management Program grant application and to authorize Frederick H. May, as Mayor, to sign the proposal.

#### 2016-2017 Year-End Finance Report and 2017-2018 Quarterly Reports

On the motion of Trustee Rohr, seconded by Trustee Slisz, it was unanimously resolved to accept the year-end financial report for the fiscal year 2016-2017 and the fiscal year 2017-2018 quarterly reports through November 22, 2017.

#### Senior Living Council Fund Balance Re-appropriation

On the motion of Trustee Slisz, seconded by Trustee Tandoi, it was unanimously resolved to re-appropriate the amount of \$3,500 from fund balance for the 2016-2017 payment to the Senior Living Council.

#### Crisis Intervention Training Funds

On the motion of Trustee Tandoi, seconded by Trustee Rohr, it was unanimously resolved to recognize the receipt of \$4,500 to cover the costs of Crisis Intervention Training and to amend the Police Department overtime budget by that amount.

#### LoMonaco Architecture Dockmaster Station Design and Construction Agreement

On the motion of Trustee Slisz, seconded by Trustee Rohr, it was unanimously resolved to enter into a Dockmaster Station Design and Construction Administration Agreement with LoMonaco Architecture and to authorize Frederick H. May, as Mayor, to execute the agreement.

#### Fire Department Surplus Items

On the motion of Trustee Slisz, seconded by Trustee Rohr, it was unanimously resolved to declare the following items surplus and to dispose of said items through public auction, private sale or sealed bid and for reserves received from the sale of said property be appropriated to the Fire Vehicle Reserve:

- 2009 Chevrolet Tahoe VIN: 1GNFK03049RZ55525 Odometer Reading 74,490 miles.
- 1993 Emergency One Pumper VIN: 4EN6AAA88P1002258 Odometer Reading 69,488 miles.

December 11, 2017

### NYS Division of Criminal Justice Services Grant Award

On the motion of Trustee Tandoi, seconded by Trustee Slisz, it was unanimously resolved to recognize and accept a grant award, project ID #LG17-1486-D00, from the New York State Division of Criminal Justice Services in the amount of \$5,000 to purchase Automated External Defibrillators for use by the Fairport Police Department. Revenue shall be appropriated to budget line item A.3120.2 – Police Equipment.

### Cash Flow Reports

On the motion of Trustee Slisz, seconded by Trustee Tandoi, it was unanimously resolved to accept the October 2017 Cash Flow Reports of the Fairport Municipal Commission.

### Bills

On the motion of Trustee Slisz, seconded by Trustee Rohr, it was unanimously resolved to pay the audited bills.

On the motion of Trustee Rohr, seconded by Trustee Slisz, it was unanimously resolved to amend the previously approved amount of \$46,000 to pay health and dental insurance premiums for the month of December to \$41,017.09.

On the motion of Trustee Slisz, seconded by Trustee Tandoi, it was unanimously resolved to authorize the Clerk-Treasurer to pay health and dental insurance premiums, for the month of January, in an initial estimated amount not to exceed \$46,000, subject to audit and amending authorization by the Village Board, at their regularly scheduled January meeting.

### Announcements and Committee Reports

Mayor May:

- Trustee Slisz is often talking to you about the benefits to the local business and the Village by shopping locally. Last Saturday I visited many of the businesses and I was thoroughly impressed with how ready our local businesses are for your holiday shopping. There was a recent piece printed that talked about finding unique items in the local shops because these shop owners are willing to carry unique items that the larger retailers who buy in bulk will not take a chance on.
- Snow is arriving and soon there will be enough to plow, shovel or blow. This is a reminder that it is not acceptable to plow, shovel or blow your driveway snow into the street, across the street, blocking the sidewalk or onto your neighbor's property. If you are using a plowing service please remind them of this as well.
- The Fairport Perinton Partnership will be offering a Small Business Series starting in January. Registration is at 8:00 A.M. and the workshop itself is between 8:30 A.M. and 10:00 A.M. The dates are: January 16, 2018 with the topic – Small Business Branding, February 13, 2018 with the topic Media Relations, and March 13, 2018 with Frontline Training – Enhancing the Customer Experience. Locations will be announced.
- I would like to take this opportunity to wish you all Happy Holidays and a Happy New Year.

Trustee Tandoi:

- Thank you to everyone who came out to make the Come Home for the Holidays event a success. December 2, 2017 was a great day. Mayor May piggy- backed onto this comment to thank the Fairport Merchants Association, the Department of Public Works and the Fairport Municipal Commission for all their work decorating Kennelley Park for the event.

December 11, 2017

- The Public Arts Committee meets the third Thursday of every month, but we are taking the month of December off.
- There was a meeting last Saturday of the Liftbridge Popup Park Committee, which we are part of along with other people in the Village. We are working on plans on how to make the best of having the liftbridge out of commission. We are coming up with ideas and want to make the best that we can out of a bad situation.
- Last Saturday approximately 25 high school youth, along with the Lions Club, shopped, wrapped and delivered gifts to those who may not be as fortunate. It was great to see all these kids give up their Saturday for this event.
- Merry Christmas and Happy Holidays to everyone and enjoy your family!

Trustee Rohr:

- Special thanks to the Fairport Perinton Merchants Association for the Come Home for the Holidays Event.
- The Tree Board will meet this Wednesday at 7:00 P.M. here in the Village Boardroom. Our main topic will be upcoming tree maintenance. The meeting is open to the public.
- Watch out for our DPW and first responder crews as they do their work to clear snow and to keep our community safe.
- Enjoy all that is Fairport, be safe and have a Happy Holiday season!

Trustee Slisz:

- Leaves have all been picked up and we are transferring to plows now. Ditto to comments from other Trustees.

Village Manager Bryan White:

- We have been experiencing quite a lot of clogs within our sanitary system. The flushing of disposable wipes and other items are causing clogs to our pump stations. These items may say they are biodegradable, however in reality it can take years for that to happen. When these items are flushed, they are getting clogged in our pump stations and the pump stations cannot push the sanitary where it needs to be. Basements tend to get backflow into them and it has become a real issue. The public works employees have to go in and pull these clogs out by hand. We ask that you do not flush anything that isn't organic matter.

#### Board Meeting Announcements

Upcoming Village Board meetings:

- Village Board Work Session: Tuesday, December 19, 2017 at 4:00 P.M.
- Regular Village Board Meeting: Monday, January 08, 2018 at 7:30 P.M. with the Citizens' Forum at 7:00 P.M.

All meetings will be held at the Fairport Village Hall, 31 South Main Street, Fairport, New York, in the 2<sup>nd</sup> floor Boardroom.

#### Adjourn

On the motion of Trustee Slisz, seconded by Trustee Tandoi, it was unanimously resolved to adjourn at 7:56 P.M.

Respectfully submitted,

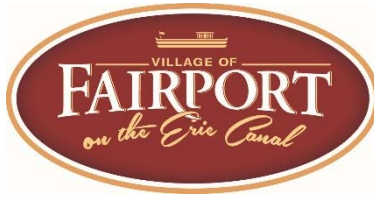
Carol A. Moranz  
Deputy Village Clerk

## Petition – Fairport Village Board

<b>Petition summary and background</b>	Open Burning – Village of Fairport
<b>Action petitioned for</b>	We, the undersigned, are concerned citizens who urge our Village Board to enact an ordinance for open burning with a nuisance clause.

Printed Name	Signature	Address	Comment	Date
Paul R. Adamo	<i>Paul R. Adamo</i>	41 Fireside lane	Needed to protect the property and interests of individual home owners and for quality of life	12/7/2017
JAN MERCHANT	<i>Jan Merchant</i>	45 Fireside Lane, Fpt.	" "	12/8/2017
Mary Ellen Danahy	<i>Mary Ellen Danahy</i>	45 Fireside lane, Fpt.	" "	12/8/2017
JOSEPH J ADAMO	<i>Joseph J Adamo</i>	41 FIRESIDE LANE	" "	12/8/2017
Rosemary P. Adamo	<i>Rosemary P. Adamo</i>	41 Fireside Lane	The smoke gets into my balloons	12/8/2017
Veronica Behnman	<i>Veronica Behnman</i>	19 Carkway RD	The smell and smoke offends allergies	12/8/17
Robert Behnman	<i>Robert Behnman</i>	19 Carkway RD	" "	12/8/17
GERARD SCHOKER	<i>Gerard Schoker</i>	17 HOMESTEAD DRIVE	" "	12/9/17
NANCY CARTINA	<i>Nancy Cartina</i>	43 Fawcote Dr	smoke is annoying	12/9/17
HARRY INDIANO	<i>Harry Indiano</i>	43 Fawcote Dr	" "	12/9/17
Jenny Good	<i>Jenny Good</i>	411 FIRESIDE Ln	" "	12/9/17
ELIZABETH	<i>Elizabeth</i>	43 Fawcote Dr	" "	12/9/17





**Minutes of the Work Session of the Village Board of Trustees  
December 19, 2017 held at 31 South Main Street**

Trustees Present: Frederick H. May, Mayor  
Kenneth G. Rohr  
Timothy Slisz

Absent: H. Kevin Clark, Deputy Mayor  
Debra D. Tandoi

Also Present: Bryan L. White, Village Manager  
L. Kay Wharmby, Clerk-Treasurer  
4 Others

Mayor May opened the Work Session at 4:00 P.M. Attendance was taken.

Doggy Day Care

Manager White presented changes to section 550 of the Village Code that would allow the Zoning Board of Appeals to issue a special use permit for the operation of a Doggy Day Care in an M-1 Industrial District. Introduction of the local law to make this change will be placed on the agenda of the January meeting of the Village Board.

Historic Preservation Commission Alternation Provision

Bryan White, Village Manager, presented changes to section 279 of the Village Code that would allow for two (2) alternate members to be appointed to the Commission. Introduction of the local law to make this change will be placed on the agenda of the January meeting of the Village Board.

Monroe County Hazard Mitigation Plan Acceptance and Adoption

On the motion of Trustee Slisz, seconded by Trustee Rohr, the following resolution was unanimously adopted.

**WHEREAS**, the Federal Disaster Mitigation Act of 2000 requires that all local governments have an approved disaster mitigation plan in place in order to be eligible for Federal Hazard Mitigation Grant Program (HMGP) project funding. Monroe County and all political subdivisions within the County opted to author a multi-jurisdictional plan and have actively participated in the design and drafting of the plan. Federal regulations implementing the Disaster Mitigation Act of 2000 (44CFR Section 201.6(c)(5)) require that the Plan be formally adopted by each jurisdiction requesting approval of the Plan. Therefore, the County Legislature and all local government bodies must approve and adopt the Plan; and

**WHEREAS**, the plan is designed to establish a viable direction for the mitigation of natural and technological disasters within Monroe County. It is a comprehensive document that

exceeds federal planning requirements. Specifically, the plan identifies all hazards that may adversely impact Monroe County and the Village of Fairport; and

**WHEREAS**, the Village of Fairport, in partnership with the Monroe County Office of Emergency Management, has gathered information and prepared the Monroe County Hazardous Mitigation Plan; and

**WHEREAS**, the full Monroe County Hazard Mitigation Plan can be accessed and reviewed on the Monroe County website at <https://www2.monroecounty.gov/oem>; and

**WHEREAS**, the Village of Fairport has reviewed the plan and affirms the Plan will be updated no less than every five years,

**NOW, THEREFORE, BE IT RESOLVED**, that the Village Board of the Village of Fairport accepts and adopts the Monroe County Hazardous Mitigation Plan as our jurisdiction's Natural Hazard Mitigation Plan and resolves to execute the actions incorporated therein.

A full coordinated Monroe County simulation of the response to a train derailment will be held in Fairport.

#### Recreational Fires in the Village

The Board discussed the request to add a nuisance provision to the Village Code with regard to recreational fires. Manager White will check with communities that have such a provision to learn what their experience has been and report back to the Board.

#### NYS Canal Corporation – Vegetation Management Plan Update

Although the clear cutting of trees on the NYS Canal Corporation property is not planned within the Village, Manager Bryan White updated the Board on the current status of the controversial project. The Manager and the Mayor met with the Canal Corporation and a Public Service Commission representative and received an understanding of the project. Four people attended the work shop to make the Board aware of the negative impact the plan will have on the habitat. They questioned how this project moved forward without a State Environmental Quality Review (SEQR). Several concerns were mentioned. It was explained that the Village has no say in the project as this is being done on Canal Corporation property and nothing is being done within the boundaries of the Village.

#### OpenGov Budget Builder and Public Transparency Software

Village Manager White described the advantages of OpenGov Budget Builder software and asked for authorization to purchase it. He explained how the software would be used by staff, the Board and the public. Manager White was asked to schedule a special meeting, so the entire Board could see a presentation of the software and to provide feedback from current users about the software.

#### Executive Session

A motion was made by Trustee Rohr, seconded by Trustee Slisz, and unanimously approved to go into executive session to discuss contract negotiations at 5:03 P.M.

December 19, 2017 WS

A motion was made by Trustee Rohr, seconded by Trustee Slisz, and unanimously approved to return to open session at 5:45 P.M.

Adjourn

On the motion of Trustee Rohr, seconded by Trustee Slisz, it was unanimously resolved to adjourn the work session at 5:46 P.M.

Respectfully submitted,

Laura K. Wharmby  
Clerk-Treasurer



**Minutes of the Special Meeting of the Village Board of Trustees  
December 28, 2017 held on Maple Street**

Present: Frederick H. May, Mayor  
Trustees: Timothy J. Slisz  
Kenneth G. Rohr  
H. Kevin Clark  
Absent: Debra D. Tandoi

Also Present: Bryan White, Village Manager  
L. Kay Wharmby, Clerk-Treasurer  
Charles Garrison OpenGov

Board Meeting

Mayor May opened the regular Board meeting at 3:57 P.M.

OpenGov Software

Charles Garrison of OpenGov was present to demonstrate the advantages of using OpenGov software as a overlay to the financial software. On the motion of Trustee Clark, seconded by Trustee Rohr, it was unanimously resolved to authorize Mayor May to enter into an agreement with OpenGov for the purpose of procuring software upon the successful completion of contract negotiations by the Village Manager and agreed to by the Village Board of Trustees.

Executive Session to Discuss Matters of Negotiation

On the motion of Trustee Rohr, seconded by Trustee Slisz, is was unanimously resolved to enter into executive session at 5:17 P.M.

On the motion of Trustee Clark, seconded by Trustee Slisz is was unanimously resolved to return to open session at 5:27 P.M.

Adjourn

On the motion of Trustee Slisz, seconded by Trustee Rohr, it was unanimously resolved to adjourn at 5:28 P.M.

Respectfully submitted,  
L. Kay Wharmby  
Clerk-Treasurer



# Fairport Fire Department

27 East Church Street  
Fairport, NY 14450  
(585) 223-9220

Request for Membership in the Indicated Company

- THE DELAND HOSE COMPANY
- THE FAIRPORT HOOK & LADDER COMPANY
- THE FAIRPORT PROTECTIVES

## Application Page 1- Personal Information

Date	First Name	Middle Name(s)	Last Name
11/12/17	Tate	Giffin	Castle
Social Security Number	Home Phone	Work Phone	Spouse's Name
[REDACTED]	[REDACTED]		
Current Home Address			
26 Filkins St Fairport N.Y 14450 <small>also provide all previous addresses for seven years on back</small>			
List any names you may have previously been known by, and the dates associated with them			
<small>Use the back side of this paper if necessary</small>			
What method of transportation will you use to attend Fire Department events?			
MY CAR			
List any previous experience you may have had in the fire service, offices held, training received and reason for leaving.			
<small>Use the back side of this paper if necessary. Be sure to include a letter of recommendation for each of your recent affiliations</small>			
Have you ever been convicted of a crime? Yes <input type="radio"/> No <input checked="" type="radio"/>			
If so, please describe in full.			
<small>Use the back side of this paper if necessary.</small>			
Are you a United States Citizen? <input checked="" type="radio"/> Yes <input type="radio"/> No			

References	1	2	3
Name	TOM WINSLOW	JULIE CATON	SUE COSTELLO
Address	776 SURREY HILL WAY	188 RIDGEVIEW DRIVE	32 FILKINS ST
City, State, Zip	ROCHESTER NY 14623	EAST ROCHESTER NY 14445	FAIRPORT NY 14450
Home Phone	[REDACTED]	[REDACTED]	[REDACTED]
Work Phone			
Years Known	3	19	18
Relation	one of my bosses	Family friend	close neighbor



# Fairport Fire Department

27 East Church Street

Fairport, NY 14450

(585) 223-9220

## Application Page 2 – Work Experience

<b>Name of Current or Most Recent Employer</b>			
Perinton Recreation Center			
<b>Address</b>			
1350 Turk Hill Rd, Fairport, NY 14450			
<b>Your Title There</b>	<b>Full or Part Time?</b>	<b>Date Began</b>	<b>Date Ended</b>
Funzone assistant supervisor	part time <small>FULL PART</small>	Sept 2014	Current
<b>Name of Immediate Supervisor</b>		<b>Supervisor's Title</b>	<b>Supervisor's Work Phone</b>
Jeff Nutting		Assistant Recreation Director	[REDACTED]
<b>May we Contact Supervisor?</b> If not, please explain			
Yes you may <small>Use the backside of this paper if necessary.</small>			
<b>Your responsibilities there</b>			
Funzone is an after school program for grades K-5. We watch the kids make snacks and organize activities for them. <small>Use the backside of this paper if necessary.</small>			
<b>Were you ever in the U.S. Armed Forces?</b> If so, please list duties, dates of service, and any special training you received.			
NO <small>Use the backside of this paper if necessary.</small>			
<b>Did you receive an honorable discharge?</b> (A negative answer to this question does not necessarily constitute an automatic bar to membership) If so, please explain			
<small>Use the backside of this paper if necessary.</small>			
<b>Please list any other qualifications or experiences that you feel would qualify you for membership.</b>			
At my job I am in charge of all medical issues so I am certified by The Red Cross in life guarding, first aid, Responding to emergencies, CPR Pro, AED pro, and CPI Pro. <small>Use the backside of this paper if necessary.</small>			

**VILLAGE OF FAIRPORT  
LOCAL DEVELOPMENT CORPORATION**

**NEW YORK**

**COMMUNICATING INTERNAL CONTROL  
RELATED MATTERS IDENTIFIED IN AN AUDIT**

**For Year Ended September 30, 2017**

**Raymond F. Wager, CPA, P.C.**  
**Certified Public Accountants**

**Shareholders:**

**Raymond F. Wager, CPA**  
**Thomas J. Lauffer, CPA**  
**Thomas C. Zuber, CPA**

Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

December 6, 2017

To the Board Members of  
Village of Fairport  
Local Development Corporation

In planning and performing our audit of the financial statements of the Village of Fairport Local Development Corporation, New York (Corporation) as of and for the year ended September 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Village of Fairport Local Development Corporation, New York's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Corporation's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

The Corporation's written response to the deficiency identified in our audit has not been subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**To the Board Members of  
Village of Fairport  
Local Development Corporation**

**Current Year Deficiency in Internal Control:**

**Notes Receivable –**

We commend the Corporation for purchasing software to track its loans, however, as of the date of our audit the system has not been fully implemented. We recommend that management review how loans are set up in the system for accuracy of amounts and terms, and that the balances be reconciled periodically to the general ledger.

**Corporation's Response**

The Corporation will continue to review the system for accuracy.

**Prior Year Recommendation:**

We are pleased to report the following prior year recommendation has been implemented to our satisfaction:

1. The Corporation's deposits were fully covered by FDIC insurance at September 30, 2017.

This communication is intended solely for the information and use of management, the Board Members, others within the organization and the U.S. Department of Housing and Urban Renewal and is not intended to be and should not be used by anyone other than these specified parties.

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

*Raymond J. Wager, CPA, PC*

December 6, 2017

**VILLAGE OF FAIRPORT  
LOCAL DEVELOPMENT CORPORATION**

**NEW YORK**

**FINANCIAL STATEMENTS**

**For Years Ended September 30, 2017 and 2016**

## TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1 - 2
Management's Discussion and Analysis	3 - 5
<u>Statement 1</u> - Statement of Net Position	6
<u>Statement 2</u> - Statement of Revenues, Expenses, and Changes in Fund Net Position	7
<u>Statement 3</u> - Statement of Cash Flows	8
Notes to Financial Statements	9 - 12
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	13 - 14

**Raymond F. Wager, CPA, P.C.**  
**Certified Public Accountants**

**Shareholders:**

**Raymond F. Wager, CPA**  
**Thomas J. Lauffer, CPA**  
**Thomas C. Zuber, CPA**

Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

**Independent Auditors' Report**

To the Board Members of  
Village of Fairport  
Local Development Corporation

***Report on the Financial Statements***

We have audited the accompanying financial statements of the Village of Fairport Local Development Corporation, a component unit of the Village of Fairport, New York, (The Corporation) which comprise the statement of net position as of September 30, 2017 and 2016, and the related statements of revenues, expenses, and changes in fund net position, and cash flows for the years then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Corporation's preparation and fair presentation of the financial statements 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 Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Village of Fairport Local Development Corporation, a component unit of the Village of Fairport, New York as of September 30, 2017 and 2016, and the changes in its net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3–5 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Fairport Local Development Corporation, a component of the Village of Fairport New York's financial statements. The accompanying supplemental schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The accompanying supplemental schedules as listed in the table of contents are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplemental schedules as listed in the table of contents are fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2017 on our consideration of the Village of Fairport Local Development Corporation, a component unit of the Village of Fairport, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village of Fairport Local Development Corporation, a component unit of the Village of Fairport, New York's internal control over financial reporting and compliance.



December 6, 2017

**Village of Fairport  
Local Development Corporation**

**Management's Discussion and Analysis (MD&A)**

**September 30, 2017**

**Introduction**

Our discussion and analysis of the Village of Fairport Local Development Corporation (Corporation), a component unit of the Village of Fairport, New York's financial performance provides an overview of the Corporation's financial activities for the year ended September 30, 2017. It should be read in conjunction with the basic financial statements to enhance understanding of the Corporation's financial performance, which immediately follows this section.

**Financial Highlights**

Key financial highlights for year 2017 are as follows:

- ◆ The assets of the Corporation exceeded its liabilities at the close of the most recent year by \$1,106,338 (net position) an increase of \$11,038 over the prior year.

**Overview of the Financial Statements**

The statement of net position, the statement of activities and statement of cash flows report information about the Corporation as a whole and about its activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses would be accounted for regardless of when cash is received or paid.

These two statements report the Corporation's net position and changes in them. The Corporation's net position, the difference between assets and liabilities, are one way to measure the Corporation's financial health or financial position. Over time, increases or decreases in the Corporation's net position are one indicator of whether its financial health is improving or deteriorating.

Additionally, the statement of cash flows provides information about the Corporation's cash receipts, cash disbursements, and net changes in cash resulting from operating, financing and investing activities.

**Government-Wide Financial Analysis**

The Corporation was established in 2012 as a local development corporation.

As noted earlier, net position may serve over time as a useful indicator of the Corporation's financial position. In the case of the Corporation, net position at the close of the current year were \$1,106,338.

## Net Position

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Current Assets	\$ 425,749	\$ 342,394	\$ 291,013
Noncurrent Assets	680,951	755,964	541,204
Capital Assets, Net	-	-	253,843
<b>Total Assets</b>	<b>\$ 1,106,700</b>	<b>\$ 1,098,358</b>	<b>\$ 1,086,060</b>
<u>LIABILITIES</u>			
Current Liabilities	\$ 362	\$ 3,058	\$ 2,309
<b>Total Liabilities</b>	<b>\$ 362</b>	<b>\$ 3,058</b>	<b>\$ 2,309</b>
<u>NET POSITION</u>			
Net Investment in Capital Assets	\$ -	\$ -	\$ 253,843
Unrestricted	1,106,338	1,095,300	829,908
<b>Total Net Position</b>	<b>\$ 1,106,338</b>	<b>\$ 1,095,300</b>	<b>\$ 1,083,751</b>

## Changes in Net Position

<u>OPERATING REVENUES</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Program Income	\$ 42,606	\$ 34,813	\$ 32,944
Rental of Real Property	-	5,000	5,500
Miscellaneous Revenue	3	750	240
Program Income-Processing Fees	-	-	90,250
<b>Total Operating Revenues</b>	<b>\$ 42,609</b>	<b>\$ 40,563</b>	<b>\$ 128,934</b>
<u>Operating Expenses:</u>			
Administrative & Contractual	\$ 17,774	\$ 13,352	\$ 4,856
Home & Community Services	4,500	4,500	4,500
Depreciation	-	4,514	5,417
<b>Total Operating Expenses</b>	<b>\$ 22,274</b>	<b>\$ 22,366</b>	<b>\$ 14,773</b>
<b>Net Operating Income</b>	<b>\$ 20,335</b>	<b>\$ 18,197</b>	<b>\$ 114,161</b>
<u>Nonoperating Revenues (Expenses):</u>			
Contributed Capital	\$ -	\$ -	\$ 143,367
Allowance for Doubtful Accounts	(10,000)	(10,000)	486
Donations collected for Veterans Park Project	525	2,681	50,770
Venterans' Park Project Grant Program	-	-	(183,530)
Interest income	178	-	-
Gain on sale of property	-	671	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ (9,297)</b>	<b>\$ (6,648)</b>	<b>\$ 11,093</b>
<b>NET INCOME</b>	<b>\$ 11,038</b>	<b>\$ 11,549</b>	<b>\$ 125,254</b>

## **Future Factors**

The Village of Fairport Local Development Corporation will continue its mission to actively promote the Village of Fairport as a great place to live, work and invest. The Corporation is operated to relieve and reduce unemployment, promote and provide for additional and maximum employment. Improve and maintain job opportunities, lessen the burdens of government, and act in the public interest. The Corporation anticipates significant resources will be devoted to maintain the commercial health & economy of the Village during a major multi-year New York State Department of Transportation project on the Main Street lift bridge to begin in the fall 2018.

## **Requests for Information**

This financial report is designed to provide a general overview of the Village of Fairport Local Development Corporation, a component unit of the Village of Fairport, New York's finances for all those interested. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: The Chair of the Board, Village of Fairport Local Development Corporation, 31 South Main Street, Fairport, New York 14450.

**VILLAGE OF FAIRPORT  
LOCAL DEVELOPMENT CORPORATION  
NEW YORK**

**Statement of Net Position  
September 30, 2017 and 2016**

<u><b>ASSETS:</b></u>	<u><b>2017</b></u>	<u><b>2016</b></u>
<u><b>Current Assets -</b></u>		
Cash	\$ 353,581	\$ 270,728
Current portion of notes and mortgages receivable	72,168	71,666
<b>Total Current Assets</b>	<u>\$ 425,749</u>	<u>\$ 342,394</u>
<u><b>Noncurrent Assets -</b></u>		
Long-term notes and mortgages receivable (net)	<u>\$ 680,951</u>	<u>\$ 755,964</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,106,700</u></u>	<u><u>\$ 1,098,358</u></u>
 <u><b>LIABILITIES:</b></u>		
<u><b>Current Liabilities -</b></u>		
Accrued liabilities	\$ -	\$ 475
Due to other governments	362	2,583
<b>Total Current Liabilities</b>	<u>\$ 362</u>	<u>\$ 3,058</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 362</u></u>	<u><u>\$ 3,058</u></u>
 <u><b>NET POSITION:</b></u>		
Unrestricted	<u>\$ 1,106,338</u>	<u>\$ 1,095,300</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 1,106,338</u></u>	<u><u>\$ 1,095,300</u></u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 1,106,700</u></u>	<u><u>\$ 1,098,358</u></u>

(The accompanying notes are an integral part of these financial statements)

**VILLAGE OF FAIRPORT  
LOCAL DEVELOPMENT CORPORATION  
NEW YORK**

**Statement of Revenues, Expenses, and Changes in Fund Net Position  
For Years Ended September 30, 2017 and 2016**

<b><u>OPERATING REVENUES:</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>
Program income (notes and loans)	\$ 42,606	\$ 34,813
Rental of real property	-	5,000
Miscellaneous revenue	3	750
	<hr/>	<hr/>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 42,609</b>	<b>\$ 40,563</b>
	<hr/>	<hr/>
<b><u>OPERATING EXPENSES:</u></b>		
Administrative and contractual	\$ 17,774	\$ 13,352
Home and community services	4,500	4,500
Depreciation	-	4,514
	<hr/>	<hr/>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 22,274</b>	<b>\$ 22,366</b>
	<hr/>	<hr/>
<b>NET OPERATING INCOME</b>	<b>\$ 20,335</b>	<b>\$ 18,197</b>
	<hr/>	<hr/>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Allowance for doubtful accounts	\$ (10,000)	\$ (10,000)
Donations collected for Veterans Park Project	525	2,681
Interest income	178	-
Gain on sale of property	-	671
	<hr/>	<hr/>
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>\$ (9,297)</b>	<b>\$ (6,648)</b>
	<hr/>	<hr/>
<b>NET INCOME</b>	<b>\$ 11,038</b>	<b>\$ 11,549</b>
	<hr/>	<hr/>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>1,095,300</b>	<b>1,083,751</b>
	<hr/>	<hr/>
<b>NET POSITION - END OF YEAR</b>	<b>\$ 1,106,338</b>	<b>\$ 1,095,300</b>
	<hr/> <hr/>	<hr/> <hr/>

(The accompanying notes are an integral part of these financial statements)

**VILLAGE OF FAIRPORT  
LOCAL DEVELOPMENT CORPORATION  
NEW YORK**

**Statement of Cash Flows  
For Years Ended September 30, 2017 and 2016**

<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>
Receipts from loan and lease agreements	\$ 107,117	\$ 93,885
Payments to suppliers	(24,970)	(15,603)
Issuance of new loans	-	(126,000)
Miscellaneous receipts	3	750
<b>Net Cash Provided (Used) by Operating Activities</b>	<b><u>\$ 82,150</u></b>	<b><u>\$ (46,968)</u></b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Investment income	\$ 178	\$ -
<b>Net Cash Provided (Used) by Investing Activities</b>	<b><u>\$ 178</u></b>	<b><u>\$ -</u></b>
<b><u>CASH FLOWS FROM CAPITAL RELATED FINANCING ACTIVITIES:</u></b>		
Donations received for Veterans Park Project	\$ 525	\$ 2,681
Payments to suppliers for Veterans Park Project	-	(1,000)
Sale of property	-	62,000
<b>Net Cash Provided (Used) by Capital Related Financing Activities</b>	<b><u>\$ 525</u></b>	<b><u>\$ 63,681</u></b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>\$ 82,853</b>	<b>\$ 16,713</b>
<b>BEGINNING CASH AND CASH EQUIVALENTS</b>	<b><u>270,728</u></b>	<b><u>254,015</u></b>
<b>ENDING CASH AND CASH EQUIVALENTS</b>	<b><u>\$ 353,581</u></b>	<b><u>\$ 270,728</u></b>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
<b>Net Operating Income (Loss)</b>	<b>\$ 20,335</b>	<b>\$ 18,197</b>
<b>Adjustments to Reconcile Net Operating Income to Net Cash Provided By (Used In) Operating Activities:</b>		
Depreciation expense	-	4,514
Allowance for doubtful accounts	(10,000)	(10,000)
(Increase)/decrease in notes receivable	74,511	(61,928)
Increase/(decrease) in due to other governments	(2,221)	1,774
Increase/(decrease) in accrued liabilities	(475)	475
<b>Total Adjustments</b>	<b><u>\$ 61,815</u></b>	<b><u>\$ (65,165)</u></b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b><u>\$ 82,150</u></b>	<b><u>\$ (46,968)</u></b>

(The accompanying notes are an integral part of these financial statements)

**VILLAGE OF FAIRPORT  
LOCAL DEVELOPMENT CORPORATION  
NEW YORK**

**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2017**

**I. Summary of Significant Accounting Policies:**

The financial statements of the Village of Fairport Local Development Corporation (The Corporation) have been prepared in conformity with generally accepted accounting principles (GAAP) that provides for proprietary fund accounting for Local Development Corporations.

**A. Organization**

The Village of Fairport Local Development Corporation is a local development corporation of the State of New York authorized under Section 1411 of the Not-for-Profit Corporation Law. The Corporation was created through a Local Law enacted in 2012 by the Village of Fairport Board of Directors. The Corporation's operating certificate was granted by the New York State Department of State on April 17, 2012. The Board consists of five members, all appointed by the Village of Fairport Board of Trustees. They serve at the pleasure of the Village of Fairport Board of Trustees.

**B. Basis of Accounting**

The financial statements of the Corporation have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to proprietary funds on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Management must make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Financial instruments, including borrowings, are all carried at amounts that approximate fair value.

The government-wide financial statements are the same as the fund financial statements for proprietary funds, so no additional schedules were necessary. The first of these government-wide statements is the Statement of Net Position. This is the Corporation-wide statement of position presenting information that includes all of the Corporation's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Corporation as a whole is improving or deteriorating. Evaluation of the overall health of the Corporation would extend to other nonfinancial factors, such as diversification of the tenants base or the condition of Corporation infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the Corporation's net position changed during the current fiscal year. All current-year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of this statement is to show the financial reliance of the Corporation's distinct activities or functions on revenues provided by the Corporation's debtors and grantors.

( I. ) (Continued)

C. **Service Agreement:**

The Agency has entered into a management service agreement with the Village of Fairport Urban Renewal Agency (FURA) to engage them as an independent contractor to operate the Agency. Under the terms of the agreement, the Agency is responsible to pay FURA a total of \$5,000, payable in monthly installments. The term of the agreement is October 1, 2016 through September 30, 2017, with the option to renew for five (5) additional one-year terms upon mutual consent of the parties.

D. **Income Taxes**

The Corporation is a not-for-profit public benefit corporation and is exempt from income taxes under the Internal Revenue Code.

E. **Assets and Net Position**

1. **Net Position**

a. **Government-Wide Statements**

Net position are categorized as follows:

1. **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. **Unrestricted net position** - all other net position that do not meet the definition of "restricted" or "net investment in capital assets".

2. **Notes Receivable**

Notes receivable are stated at principal balances, less the estimated portion that is expected to be uncollectible as of September 30, 2017.

F. **Recently Issued Accounting Pronouncements**

The Corporation is currently studying these statements and plans on adoption as required.

GASB has issued Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, effective for the year ending September 30, 2018. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

GASB has issued Statement 84, *Fiduciary Activities*, effective for the year ending September 30, 2018.

**( I. ) (Continued)**

GASB has issued Statement 85, *Omnibus 2017*, effective for the year ending September 30, 2018.

GASB has issued Statement 86, *Certain Debt Extinguishment Issues*, effective for the year ending September 30, 2018.

GASB has issued Statement 87, *Leases*, effective for the year ending September 30, 2018.

The Corporation will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

**II. Cash and Cash Equivalents:**

For purposes of the Statement of Cash Flows, the Corporation considers all highly liquid cash accounts and other temporary investments of three months or less as cash equivalents.

The Corporation maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. For fiscal 2016-17 the Corporation has amended its deposit policy limiting balances at any one financial institution to the federally insured limits.

**III. Notes Receivable and Mortgages Receivable:**

The Corporation has established a revolving loan fund offering low interest loans to area businesses. The loans are approved by the governing board after giving consideration to the major criteria, i.e., enhancement of the economic environment. Revenue recognition on these loans is limited to the receipt of interest. A provision for uncollectible accounts has been deemed necessary by management where substantial delinquencies exist totaling \$28,894. Non-accruing portions of interest and rents are not recorded as receivables or revenues.

Interest at below market rates is considered an element of a grant provided by the Corporation; therefore, the face amount of the obligation is not discounted nor is an effective rate of interest imputed.

	<u>2017</u>	<u>2016</u>
Notes and Mortgages Receivable	\$ 782,013	\$ 846,524
Less: Allowance for doubtful accounts	<u>(28,894)</u>	<u>(18,894)</u>
<b>Total Notes and Mortgages Receivable</b>	<b>\$ 753,119</b>	<b>\$ 827,630</b>
Less: Current Portion	<u>(72,168)</u>	<u>(71,666)</u>
<b>Total Long-Term Portion of Notes and Mortgages Receivable</b>	<b><u>\$ 680,951</u></b>	<b><u>\$ 755,964</u></b>

**IV. Due To Other Governments:**

Due to other governments represents amounts owed by the Corporation to the IDA.

	<u>2017</u>	<u>2016</u>
Village of Fairport Industrial Development Agency	\$ -	\$ 2,583
Village of Fairport Urban Renewal Agency	362	-
<b>Total Due To Other Governments</b>	<b><u>\$ 362</u></b>	<b><u>\$ 2,583</u></b>

**V. Conduit Debt Obligations:**

The Corporation has issued Tax-Exempt and Taxable Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from the payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the Village, Corporation, State, or any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of September 30, 2017, there was two series of Revenue Bonds outstanding with an aggregate principal amount payable of \$9,000,000.

**VI. Litigation:**

As of the date of this report, management is not aware of any pending or threatened litigation.

**VII. Related Party:**

During the year ended September 30, 2015 the LDC issued a loan of \$159,000 to a company which leases its facilities from a company in which a member of the LDC Board has a financial interest. The company is making payments on the loan as agreed, and the outstanding balance of the loan as of September 30, 2017 was \$144,018.

**Raymond F. Wager, CPA, P.C.**  
**Certified Public Accountants**

**Shareholders:**

Raymond F. Wager, CPA  
Thomas J. Lauffer, CPA  
Thomas C. Zuber, CPA

Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

**Report on Internal Control Over Financial Reporting  
And on Compliance and Other Matters Based on an Audit  
of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

**Independent Auditors' Report**

To the Board Members of  
Village of Fairport  
Local Development Corporation

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Village of Fairport Local Development Corporation (Corporation), a component unit of the Village of Fairport, New York, which comprise the statement of net position as of September 30, 2017 and 2016, and the related statements of revenues, expenses, and changes in fund net position, and cash flows for the years then ended, and the related notes to the financial statements, which collectively comprise the Village of Fairport Local Development Corporation (Corporation), a component unit of the Village of Fairport, New York's financial statements, and have issued our report thereon dated December 6, 2017.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Village of Fairport Local Development Corporation (Corporation), a component unit of the Village of Fairport, New York's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of Fairport Local Development Corporation (Corporation), a component unit of the Village of Fairport, New York's internal control. Accordingly, we do not express an opinion on the effectiveness the Village of Fairport Local Development Corporation (Corporation), a component unit of the Village of Fairport, New York's internal control.

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

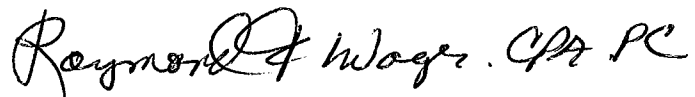
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

***Compliance and Other Matters***

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

***Purpose of this Report***

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



December 6, 2017

December 5, 2017

RECEIVED  
DEC 08 2017  
VILLAGE OF FAIRPORT

Fairport Village Board  
31 South Main Street  
Fairport, New York 14450

Dear Sirs:

The Fairport Public Library and Perinton Recreation and Parks Department will sponsor the Gazebo concerts again for the 2018 summer. The concerts will be held each Thursday evening from June 7, 2018 to August 9, 2018 and will begin at 7:00 PM.

We request the Village Board's permission to hold the concerts in the Vincent G. Kennelley Park from June 7, 2018 to August 9, 2018. In addition, we also request that the lights in the gazebo be timed to turn on at 7:00 PM.

Yours truly,



Karrie Bordeau  
Adult Programming Librarian

Local Law No. 1 of 2018

A LOCAL LAW TO AMEND THE CODE OF THE VILLAGE OF FAIRPORT, CHAPTER 550 THEREOF, ENTITLED "ZONING," TO ADD A NEW SECTION TO PERMIT A DOG DAY CARE FACILITY AND SIMILAR FACILITIES AS A USE REQUIRING A SPECIAL USE PERMIT APPLICATION, SUBJECT TO SECTION 550-52 IN AN M-1 INDUSTRIAL DISTRICT

Be it enacted by the Board of Trustees of the Village of Fairport as follows:

Section 1. Chapter 550 of the Code of the Village of Fairport is hereby amended to add a new section following Section 550-34C.(4), to be known as Section 550-34C.(5) as follows:

Section 550-34C.(5)

Veterinary hospitals, dog day care facilities and other similar facilities.

Section 2. Effective date.

This local law shall take effect immediately upon filing with the Secretary of State.

## **Local Law No. 2 of 2018**

### **A LOCAL LAW TO AMEND THE CODE OF THE VILLAGE OF FAIRPORT, CHAPTER 279 THEREOF, ENTITLED “HISTORIC PRESERVATION” TO ADD A NEW SECTION TO PERMIT ALTERNATE MEMBERS TO THE HISTORIC PRESERVATION BOARD**

§ 279-2(J). Alternate Members. The Village Board may appoint up to two (2) alternate members of the Historic Preservation Commission.

- (1) Appointment of alternate members shall be made in the same manner and for the same term as for regular members.
- (2) The Chairman of the Historic Preservation Commission may designate an alternate member to sit and participate in hearings and all other deliberations and voting of the Historic Preservation Commission when the Chair determines that without such designation there will be less than a full complement of the Commission in attendance. Such designation shall be entered in the minutes of the meeting.
- (3) When designated, an alternate member shall have all the authority of a member of the Commission.
- (4) The designation of an alternate member to sit, hear, and determine shall terminate at the conclusion of the meeting at which the designation is made.

## **Local Law No. 3 of 2018**

### **A local law to override the tax levy limit established in General Municipal Law §3-c**

#### Section 1. Legislative Intent

It is the intent of this local law to allow the Village of Fairport to adopt a budget for the fiscal year commencing June 1, 2018 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law § 3-c.

#### Section 2. Authority

This local law is adopted pursuant to subdivision 5 of General Municipal Law §3-c, which expressly authorizes a local government's governing body to override the property tax cap for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

#### Section 3. Tax Levy Limit Override

The Board of Trustees of the Village of Fairport, County of Monroe , is hereby authorized to adopt a budget for the fiscal year commencing June 1, 2018 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

#### Section 4. Severability

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

#### Section 5. Effective date

This local law shall take effect immediately upon filing with the Secretary of State.

**Virtual Human Resources Helpline Services**  
**Amendment for Village of Fairport**  
**January 4, 2018**

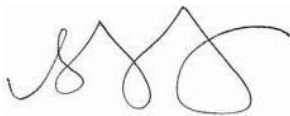
HR Works, Inc.'s Virtual HR Helpline Service will continue to support you and your team through the upcoming year with the services you've come to rely upon. The services that you will continue to receive in 2018 include:

- **Attorney-reviewed 2018 policy updates for your employee handbook** – these will be sent to you by the end of January.
- Access to our **Virtual HR Helpline**, Monday through Friday from 8:00 am to 5:00 pm, where you can speak to a professional human resource specialist whenever you have HR-related questions. These trained professionals will provide you with:
  - Practical answers to difficult HR and employment law questions,
  - Assistance with wage and hour questions,
  - 5 benchmarked compensation surveys each year,
  - Samples of various resources including performance appraisals, job description questionnaires and I-9 audit procedures, and
  - Assistance with Paid Family Leave, FMLA leave and disability leave questions.
- A subscription to our **HR Focus newsletter**.
- **infiniteHR** – Our 24/7 on-line HR platform.
- **Complimentary webinars** throughout 2018 addressing HR trends and issues.

This letter is an amendment to the initial agreement between HR Works and Village of Fairport. The annual fee for this service in 2018 is \$1,200.00. You will receive the 2018 invoice in a few weeks.

If you are in agreement with the terms of this amendment, please sign below and email back to [Milne@HRWorks-Inc.com](mailto:Milne@HRWorks-Inc.com). If you have any questions, don't hesitate to reach out to Jackie Milne, Manager, Compliance Services.

Thank you,



Shannon Craig  
Vice President, Compliance Services

**AUTHORIZATION TO PROCEED**

I agree to the terms in the above letter and grant authorization to proceed in accordance with these terms.

\_\_\_\_\_

Authorized Signature / Title

Date

**INTERMUNICIPAL  
AGREEMENT**

**STOP-DWI ENHANCED  
ENFORCEMENT**

THIS AGREEMENT which shall be deemed to be dated as of the date the last party executed this agreement, by and between **MONROE COUNTY**, a New York municipal corporation, with offices at 39 West Main Street, Rochester, New York 14614 (the "County"), and **Village of Fairport**, a New York municipal corporation with offices at 31 South Main Street, Fairport, New York 14450, (the "Contractor").

**WITNESSETH:**

**WHEREAS**, the County is desirous of obtaining the services of the Contractor to perform the scope of services set forth in Section II hereof; and

**WHEREAS**, the Contractor is willing, able and qualified to perform such services; and

**WHEREAS**, Resolution No. 499 of 2017, adopted by the Monroe County Legislature on December 12, 2017, authorized the County Executive of Monroe County to execute a contract with the Contractor to perform the scope of services set forth in Section II hereof; and;

**NOW, THEREFORE**, in consideration of the mutual covenants and agreements hereinafter set forth, the parties hereto mutually agree as follows:

**I. REQUIRED STANDARD CLAUSES FOR COUNTY CONTRACTS**

Appendix "A" contains the standard clauses for all Monroe County contracts and is attached hereto and is hereby made a part of this Agreement as if set forth fully herein.

**II. SCOPE OF SERVICES**

Contractor hereby agrees to provide through its police department enhanced anti-DWI services in its jurisdiction as set forth in the Activity Budget, attached hereto and made a part hereof as Attachment A.

**III. TERM OF CONTRACT**

The term of this Agreement shall be from **January 1, 2018 to December 31, 2018**.

This Agreement shall remain in effect for the period specified above, unless it is terminated by either party hereto, upon thirty (30) days prior written notice sent by registered or certified mail to the County's Public Safety Director or the Contractor. This notice shall be sent to the respective party at the addresses first above set forth or at such other address as specified in writing by either party. Upon termination

of this Agreement, the Contractor shall have no further responsibility to the County or to any other person with respect to those services specified in this Agreement. Upon termination of this Agreement, the County shall be obligated to pay the Contractor for services only performed through the date of termination. Following such payment, the County shall have no further obligations to the Contractor under this Agreement.

#### **IV. PAYMENT FOR SERVICES**

The County agrees to pay the Contractor, and the Contractor agrees to be paid, a sum in full satisfaction of all expenses and compensation due the Contractor not to exceed **ELEVEN THOUSAND, SEVEN HUNDRED THIRTY TWO AND 00/100 DOLLARS (\$11,732.00)**.

The County hereby agrees to reimburse the Contractor for actual budgeted expenses, as further described in Attachment A.

Payment by the County for the sum(s) herein contracted for shall be made upon the submission of properly executed Monroe County claim vouchers, supported with such information and documentation necessary to substantiate the voucher, approved by the Director of Public Safety, or by his/her designee, and audited by the Controller of the County.

The County may audit records relating to expenses for services provided by the Contractor pursuant to this Agreement at any time during this Agreement and through and including twelve (12) months following this Agreement.

The Contractor shall prepare and make available such statistical and financial service and other records requested by the County. These records shall be subject at all reasonable times to inspection, review or audit by the County, the State of New York and other personnel duly authorized by the County. These records shall be maintained for the period set forth in the State regulations.

#### **V. INSURANCE**

Professional liability insurance is not a requirement of this contract; all other insurance requirements in Appendix A remain in full force and effect.

IN WITNESS WHEREOF, Cheryl Dinolfo, County Executive of the COUNTY OF MONROE and Frederick May, Mayor of Village of Fairport, hereto have executed this Agreement as of the day and year appearing opposite their respective signatures below. By electronically approving this Agreement, both parties agree to all terms and conditions listed in this contract document, as well as all attachments included with the document



## MASTER SERVICES AGREEMENT

This **MASTER SERVICES AGREEMENT** (the “**Agreement**”) made on the date set forth below on the signature page, by and between the signing parties set forth on the signature page below (hereinafter referred to as the “**Client**”), having its principal place of business at the address set forth in Section 11 below and Paragon Compliance LLC (hereinafter referred to as “**Paragon**”), a limited liability corporation organized under the laws of the state of New York.

**WHEREAS**, Paragon is in the business of providing consulting services concerning Affordable Care Act compliance; and,

**WHEREAS**, Client desires that Paragon provide said services to Client as set forth in this Agreement;

**NOW THEREFORE**, in consideration of the mutual promises and covenants contained in this Agreement, the parties hereto mutually agree as follows:

1. **SCOPE OF SERVICES; LIMITED WARRANTY.**

a) Paragon shall provide Client with the services identified on Annex A (the “**Services**”); and described on Annex B. Notwithstanding anything to the contrary on Annex A, Annex B, or elsewhere, annual reporting services will not be provided by Paragon if Paragon has not received all properly-formatted Data and full compensation for the entire year which is subject to such reporting (the “**IRS filing year**”).

b) Paragon represents, warrants and covenants to Client that during the term of this Agreement PC will perform the Services using personnel of required skill, experience and qualifications and in a professional and workmanlike manner in accordance with generally recognized industry standards for similar services and will devote adequate resources to meet its obligations under this Agreement (this warranty referred to herein as the “**Paragon Warranty**”); provided, however, that this warranty shall not apply to problems arising out of, or relating to, Client’s breach of its obligations under Section 2 hereof.

c) *Optional IRS Transmittal Service.* If Client fails to provide the required Data by September 30 of any reporting year, Paragon may not provide the level of services described above. Instead, for that reporting year, Paragon may, at its option, provide the limited “**IRS Transmittal Service**” described below. Pricing will remain unchanged from the level set forth in this Agreement, unless otherwise agreed in writing by the parties. For **IRS Transmittal Service**, Client will provide Paragon with the fully completed Template, or suitable XML file containing all necessary employee data at least 30 days prior to the date Client must file the completed **IRS Forms**. Paragon makes no warranty whatsoever with respect to **IRS Transmittal Service** and Client hereby releases and discharges Paragon from any claim whatsoever based upon the provision of **IRS Transmittal Service** including without limitation any claims under Section 1 or Section 10 of the Agreement. **IRS Transmittal Service** (is intended solely to help Client file **IRS Form 1095-C** and **Form 1094-C** (referred to together as the “**IRS Forms**”). Under the **IRS Transmittal Service**, PC will: (i) provide Client with a formatted Microsoft Excel®



template (the “**Template**”), together with the Paragon written Template Guide, so that Client can gather and record Client’s ACA data onto the Template; (ii) convert Client’s data, provided by Client, into the formats required by the IRS Forms; (iii) provide Client with PDF copies of IRS Form 1095-C for each employee, to allow Client to provide each employee with his or her IRS Form 1095-C; (iv) transmit all the Client’s completed IRS Forms to the Internal Revenue Service prior to the applicable reporting year deadline; (v) Paragon assumes no responsibility for the accuracy or relevancy of the data Client provides in the completed Template. The IRS Transmittal Service is Paragon’s most limited service, and it does not include any data analysis or validation. Because Paragon will have no role in gathering or analyzing Client data, Client remains solely responsible for correctly gathering, coding and recording Client’s data on the Template, and Paragon expressly disclaims any warranty or liability in connection therewith.

## 2. CLIENT OBLIGATIONS.

a) *Data.* Client shall provide the complete and accurate personnel, health insurance, and other data requested by Paragon (the “**Data**”) in the time and manner required by Paragon, which manner includes, without limitation, strict compliance with the Technical Specifications. Client shall respond promptly to Paragon’s request for information, and will provide Paragon with all information reasonably requested by Paragon from time to time to facilitate Paragon’s provision of the Services. Notwithstanding the above, clients must satisfy the deadlines set forth below regarding the transfer of data:

### (i) Monthly Data

1) All monthly data must be provided to Paragon no later than the twenty-first (21<sup>st</sup>) day of the month following the month being processed.

2) If a Client is three (3) months past due with monthly data, Paragon may, at its option, assess a late fee equal to 15% of the Client’s applicable monthly data charge or \$200 per month of outstanding data, whichever is greater.

3) If all monthly data for the applicable reporting year is not provided before the last Friday during the first week in January of the following year, Paragon does not guarantee timely completion and distribution of all IRS Form 1095-C forms.

4) Paragon will process monthly data two times. We will process as soon as practicable upon receipt and then one (1) time after Client makes any corrections based on Paragon’s validations. Any monthly processing in addition to the one corrected run will cause Client to incur a charge which will be based on every month reprocessed by Paragon.

### (ii) Historical Data Maintained by HB Solutions

1) To permit Paragon to properly perform the Services under this Agreement, Client hereby permits the secure transfer of all historical data, reports, and other relevant Client information utilized for ACA compliance previously provided to HB Solutions from HB Solutions to Paragon.

2) Client further permits Paragon to store and maintain such data for Client as part of the Services and in accordance with this Agreement.



b) *Technical Specifications.* The Client acknowledges and agrees that Client is solely responsible for providing the Data in the format required by the Technical Specifications. Paragon will remotely provide limited, basic technical assistance to answer Client's questions regarding Data formatting and delivery; if such assistance is ongoing or requires more than **eight (8) hours of Paragon's time, Paragon may charge an additional hourly fee** (at Paragon's standard hourly rate) for such technical assistance.

c) *Notification.* Client shall immediately notify Paragon of any error or omission in any Data provided by Client, and shall cooperate with Paragon to address such error or omission in Client Data.

d) *Access.* In connection with the performance of the Services, Client shall provide Paragon personnel (including authorized third-party agents of Paragon) with all such cooperation and assistance as they may reasonably request, or otherwise may reasonably be required, to enable Paragon to perform its obligations (including the provision of the Services), and exercise its rights, under and in accordance with the terms and conditions of this Agreement, including (i) reasonable access, both physical and virtual, to the Client's premises, systems, networks and facilities, (ii) reasonable access to the appropriate Client personnel, including network, systems, operations and applications personnel, and (iii) all necessary authorizations and consents, whether from third parties or otherwise, in connection with any of the foregoing.

e) *File Retention and Data Back-up.* Client agrees to be solely responsible for the retention of, and to back up all, Data and all reports received from Paragon as part of the Services. Paragon shall not be responsible for retaining any reports provided to Client, nor for retaining any Data or any other information received from Client.

f) *Technical Contact.* Client shall designate and maintain throughout the term of this Agreement one or more individuals to serve as its primary point of contact for day-to-day communications, consultation and decision-making regarding the Services (each, a "**Technical Contact**"). The Technical Contact(s) shall be the sole contact(s) between Client and Paragon in connection with day-to-day matters relating to the provision of Services and be responsible for communicating with and providing timely and accurate Data and information to Paragon in connection with the Services. Client shall ensure its Technical Contact(s) have the requisite organizational authority, skill, experience and other qualifications to perform these duties.

g) *Compliance.* Client agrees to comply with all of the terms and conditions of this Agreement.

3. **COMPENSATION.** Client agrees to pay Paragon the fees set forth on Annex A, and further agrees that any additional services requested beyond those identified on Annex A will be subject to the pricing set forth on Annex B. All amounts payable to Paragon under this Agreement shall be paid by Client to Paragon in full without any setoff, recoupment, counterclaim, deduction, debit or withholding for any reason.

4. **PAYMENT FOR SERVICES.** Paragon will submit an invoice for services rendered pursuant to the Client's selected billing option, as described below. Payment to Paragon, regardless of billing option selected, shall be made within thirty (30) days from receipt of invoice from Paragon. Client shall give Paragon notice of any invoice dispute within twenty (20) days of its receipt. The selected billing option shall apply only to services covered by this Agreement, and for any additional services selected by Client, the parties shall agree in writing as



to the billing method for such additional services. Client's monthly employee count for each of the billing options described below shall be determined by calculating the Client's average monthly employee count from the previous year. In the event Client experiences a 5% or greater increase in employee count during any year, Paragon shall have the option to adjust the Client's applicable monthly employee count at such time such increase in employee count becomes known.

a) **Bi-annual Payment.** Under the Bi-annual Payment billing option, Client shall pay one-half of the annual fees (six months of per-employee charges based on the Client's applicable monthly employee count) for the services set forth on Annex A on or before January 31, and the remaining one-half of the annual fees (six months of per-employee charges based on the Client's applicable monthly employee count) for the services set for on Annex A on or before July 31.

b) **Monthly Payment.** Under the Monthly Payment billing option, Client shall pay its annual fees for the services set forth on Annex A in twelve equal monthly installments based on Client's applicable monthly employee count. Such payments shall be due on or before the first day of each month beginning on February 1.

c) **Annual Payment.** Under the Annual Payment billing option, Client shall pay the entire amount of annual fees (twelve months of per-employee charges based on the Client's applicable monthly employee count) for the services set forth on Annex A on or before February 1. If selecting this option, Client shall receive a 5% discount off of its total annual fees for the services covered by this Agreement.

5. **INDEPENDENT CONTRACTOR.** The relationship between the parties is that of independent contractors. Nothing contained in this Agreement shall be construed as creating any agency, partnership, joint venture or other form of joint enterprise, employment or fiduciary relationship between the parties, and neither party shall have authority to contract for or bind the other party in any manner whatsoever.

6. **TERM OF AGREEMENT; TERMINATION.**

a) **Term.** This Agreement, unless otherwise specified in Annex A, shall commence as of the date and year first set forth above (the "**Effective Date**"), and shall continue until December 31<sup>st</sup> of the IRS filing year immediately following the year of the Effective Date (e.g., if the Effective Date is April 1<sup>st</sup> of Year 1, the initial term shall be from April 1<sup>st</sup> of Year 1 through December 31<sup>st</sup> of Year 2.). Unless earlier terminated pursuant to subsection (b) below, this Agreement shall automatically renew each January 1<sup>st</sup> for successive one (1) year terms unless the party seeking to terminate this Agreement provides notice to the other party of its intention not to renew this Agreement, which notice must be received by the other party at least sixty (60) days prior to the end of the then-current term.

b) **Termination.** This Agreement may be terminated under any of the following circumstances (each, an "**Early Termination**"):

(iii) by Paragon, effective on written notice to Client, if Client fails to pay any amount when due under this Agreement or a related agreement between Client and PC, where such failure continues more than 30 days after Paragon's delivery of written notice thereof ("**Payment Failure**");



(iv) by Paragon, immediately on written notice to Client if more than 2 Payment Failures have occurred, even if such Payment Failures were ultimately cured by Client;

(v) by either party, effective on written notice to the other party, if the other Party materially breaches this Agreement and such breach: (i) is incapable of cure; or (ii) being capable of cure, remains uncured 30 days after the non-breaching party provides the breaching party with written notice of such breach; or,

(vi) by Paragon, effective immediately, if the Client: (i) is dissolved or liquidated or takes any corporate action for such purpose; (ii) becomes insolvent or is generally unable to pay its debts as they become due; (iii) becomes the subject of any voluntary or involuntary bankruptcy proceeding under any domestic or foreign bankruptcy or insolvency law; (iv) makes or seeks to make a general assignment for the benefit of its creditors; or (v) applies for, or consents to, the appointment of a trustee, receiver or custodian for a substantial part of its property.

(vii) by either party, effective on written notice to the other party, if the Affordable Care Act is repealed, amended or otherwise modified in any way, such that the compliance Services specified in Annex A are no longer required by law. Client shall remain responsible for all fees associated with services rendered before the termination date that are still owed at the time of termination.

(viii) By Paragon if the Affordable Care Act is repealed, amended or otherwise modified in such a way that the current Services specified in Annex A are no longer required by law or are substantially changed such that the current Paragon process is no longer suitable.

c) *Effect of Expiration or Early Termination.* On the expiration or Early Termination of this Agreement, the following shall apply:

(ix) All rights granted to Client hereunder will immediately terminate and Client shall, within 10 days, destroy, and permanently erase from all devices and systems Client directly or indirectly controls, Paragon's Confidential Information, including without limitation the file format specification document previously provided to Client (the "**Technical Specifications**").

(x) Client shall certify to Paragon in a signed written instrument that it has complied with the requirements of this section.

(xi) Client shall remain responsible for the prompt payment of any amounts due to Paragon hereunder arising prior to such expiration or Early Termination.

(xii) Client shall have continued access to ShareFile for thirty (30) days following expiration or Client's notice of Early Termination of this Agreement.

(xiii) In the event this Agreement expires, Paragon's obligations in connection with Client's IRS Forms for the relevant IRS filing year are limited to the completion of, production, distribution (to the extent Fulfillment Services have been purchased), and filing with the IRS. PC will not, however, complete such obligations until Client has satisfied its payment obligations pursuant to Section 3. If Client requires the assistance of Paragon in



connection with any additional technical support, assistance with corrections, re-filing, or any other additional services related to Client's IRS forms, Client will be charged separately in connection with all such work in accordance with the rates set forth in Appendix B.

(xiv) In the event an Early Termination occurs before the end of the applicable IRS filing year, Paragon's obligations in connection with Client's IRS Forms (including, but not limited to, the completion of, production, distribution, filing with IRS, and assistance with any corrections and resubmission of such forms) shall cease immediately. If Client wishes to have Paragon assist with completion of, production, distribution, and filing of IRS Forms following an Early Termination occurring before the end of the applicable reporting year, Client will be charged separately in connection with all such work in accordance with the rates set forth in Appendix B.

d) *Surviving Terms.* The provisions set forth in the following sections, and any other right, obligation or provision under this Agreement that, by its nature, should survive termination or expiration of this Agreement, will survive any expiration or termination of this Agreement: Sections 2, 3, 5, 6, 7, 10, 11, 14, 15, 16, 17, and 20.

## 7. CONFIDENTIALITY.

a) In connection with this Agreement each party (as the "**Disclosing Party**") may disclose or make available to the other party (as the "**Receiving Party**") Confidential Information. "**Confidential Information**" means information in any form or medium (whether oral, written, electronic or other) that the Disclosing Party considers confidential or proprietary, including information consisting of or relating to the Disclosing Party's technology, trade secrets, know-how, business operations, pricing, the Technical Specifications, whether or not marked, designated or otherwise identified as "confidential." Confidential Information does not include information that the Receiving Party can demonstrate by written or other documentary records: (a) was rightfully known to the Receiving Party without restriction on use or disclosure prior to such information's being disclosed or made available to the Receiving Party in connection with this Agreement; (b) was or becomes generally known by the public other than by the Receiving Party's or any of its Representatives' noncompliance with this Agreement; (c) was or is received by the Receiving Party on a non-confidential basis from a third party that was not or is not, at the time of such receipt, under any obligation to maintain its confidentiality; or (d) was or is independently developed by the Receiving Party without reference to or use of any Confidential Information.

b) As a condition to being provided with any disclosure of or access to Confidential Information, the Receiving Party shall:

(xv) not access or use Confidential Information other than as necessary to exercise its rights or perform its obligations under and in accordance with this Agreement;

(xvi) except as may be permitted under the terms and conditions of subsection (c), not disclose or permit access to Confidential Information other than to its officers, employees, owners, independent contractors, affiliates, or third-party agents, and the officers, employees, owners, independent contractors, affiliates, or third-party agents of any entity under common control with it (individually and collectively, a "**Representative**") who: (i) need to know such Confidential Information for purposes of the Receiving Party's exercise of its rights or performance of its obligations under and in accordance with this Agreement; (ii) have been



informed of the confidential nature of the Confidential Information and the Receiving Party's obligations under this section; and (iii) are bound by written confidentiality and restricted use obligations at least as protective of the Confidential Information as the terms set forth in this section;

(xvii) safeguard the Confidential Information from unauthorized use, access or disclosure using at least the degree of care it uses to protect its similarly sensitive information and in no event less than a reasonable degree of care; and

(xviii) promptly notify the Disclosing Party of any unauthorized use or disclosure of Confidential Information and take all reasonable steps to prevent further unauthorized use or disclosure; and

(xix) ensure its Representatives' compliance with, and be responsible and liable for any of its Representatives' non-compliance with, the terms of this section.

c) If the Receiving Party or any of its Representatives is compelled by applicable law to disclose any Confidential Information then, to the extent permitted by applicable law, the Receiving Party shall disclose such Confidential Information that, on the advice of the Receiving Party's legal counsel, the Receiving Party is legally required to disclose.

d) Without limiting the foregoing, Client acknowledges and agrees that the Technical Specifications and PC' Confidential Information are a valuable trade-secret of PC and that unauthorized use or disclosure thereof by Client or its Representatives would result in irreparable harm to PC for which monetary damages would not be an adequate remedy and that, in the event of such breach or threatened breach, PC will be entitled to equitable relief, including in a restraining order, an injunction, specific performance and any other relief that may be available from any court of competent jurisdiction, without any requirement to post a bond or other security, or to prove actual damages or that monetary damages are not an adequate remedy. Such remedies are not exclusive and are in addition to all other remedies that may be available at law, in equity or otherwise.

8. **INSURANCE.** Paragon shall obtain and maintain insurance policies with such coverage, and in such amounts, as it determines is appropriate. At the Client's request, Paragon shall provide a copy of the declaration page of the insurance policies with a list of endorsements and forms. If so requested, Paragon will provide a copy of the policy endorsements and forms.

9. **DISCLAIMER.** EXCEPT FOR THE PARAGON WARRANTY EXPRESSLY GIVEN ABOVE, THE SERVICES AND THE PARAGON REPORTS ARE PROVIDED "AS IS." PARAGON HEREBY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHER (INCLUDING ALL WARRANTIES ARISING FROM COURSE OF DEALING, USAGE OR TRADE PRACTICE), AND SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE AND NON-INFRINGEMENT. WITHOUT LIMITING THE FOREGOING, PC MAKES NO WARRANTY OF ANY KIND THAT THE SERVICES, THE PARAGON REPORTS, OR ANY OTHER PARAGON OR THIRD-PARTY GOODS, SERVICES, TECHNOLOGIES, INFORMATION, MATERIALS OR OTHER MATTER WHATSOEVER (INCLUDING ANY SOFTWARE, HARDWARE, FIRMWARE, SYSTEM OR NETWORK), OR ANY PRODUCTS OR RESULTS OF THE USE OF ANY OF THEM, WILL BE COMPATIBLE OR WORK WITH ANY OTHER GOODS, SERVICES, TECHNOLOGIES, INFORMATION, MATERIALS OR OTHER MATTER (INCLUDING ANY SOFTWARE, HARDWARE, FIRMWARE, SYSTEM OR



NETWORK), OR BE SECURE, ACCURATE, COMPLETE, FREE OF HARMFUL CODE OR ERROR FREE. ALL THIRD-PARTY SOFTWARE AND MATERIALS ARE PROVIDED "AS IS" AND ANY REPRESENTATION OR WARRANTY OF OR CONCERNING ANY OF THEM IS STRICTLY BETWEEN CLIENT AND THE THIRD-PARTY OWNER OR DISTRIBUTOR OF SUCH THIRD-PARTY SOFTWARE OR MATERIALS.

10. **LIMITATIONS OF LIABILITY.**

a) *EXCLUSION OF DAMAGES.* EXCEPT AS EXPRESSLY OTHERWISE PROVIDED IN SUBSECTION (C) BELOW, IN NO EVENT WILL PARAGON OR ANY OF ITS REPRESENTATIVES, LICENSORS AND SUPPLIERS BE LIABLE UNDER OR IN CONNECTION WITH THIS AGREEMENT OR ITS SUBJECT MATTER UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY AND OTHERWISE, FOR ANY: (a) LOSS OF USE, DATA, BUSINESS, REVENUE, PROFIT, GOODWILL OR REPUTATION, (b) BUSINESS INTERRUPTION, INCREASED COSTS OR DIMINUTION IN VALUE, OR (c) CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED OR PUNITIVE DAMAGES, IN EACH CASE REGARDLESS OF WHETHER SUCH PERSONS WERE ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE.

b) *CAP ON MONETARY LIABILITY.* EXCEPT AS EXPRESSLY OTHERWISE PROVIDED IN SUBSECTION (C) BELOW, IN NO EVENT WILL THE COLLECTIVE AGGREGATE LIABILITY OF PARAGON, ITS REPRESENTATIVES, LICENSORS, AND SUPPLIERS, ARISING OUT OF OR RELATED TO THIS AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY AND OTHERWISE, EXCEED THE TOTAL AMOUNT OF COMPENSATION RECEIVED BY PARAGON UNDER THIS AGREEMENT. THE FOREGOING LIMITATIONS SHALL APPLY EVEN IF THE CLIENT'S REMEDIES UNDER THIS AGREEMENT FAIL OF THEIR ESSENTIAL PURPOSE.

c) *Exceptions.* The exclusions and limitations in this section do not apply to liability for the gross negligence or willful misconduct of Paragon, or for amounts for which Client is liable to a third-party due to Paragon's infringement or misappropriation of said third-party's intellectual property.

d) THIS SECTION SETS FORTH THE CLIENT'S SOLE REMEDY AND PARAGON'S ENTIRE OBLIGATION AND LIABILITY FOR ANY BREACH OF ANY PARAGON WARRANTY OR OTHER OBLIGATION OF PARAGON SET FORTH IN THIS AGREEMENT.

11. **NOTICES.** Any notices to be given under this Agreement by either party to the other may be effected by personal delivery in writing or by mail, registered or certified, postage prepaid with return receipt requested. Each party may change the address by written notice in accordance with this paragraph. Notices delivered personally will be deemed communicated as of actual receipt; mailed notices will be deemed communicated as of two days after mailing. Notice shall be delivered or mailed to:



PARAGON:

\_\_\_\_\_  
Owner  
Paragon Compliance, LLC  
P.O. Box 217  
Pittsford, New York 14534

Client:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

12. **ASSIGNMENT OF CONTRACT.** Neither party may assign, transfer or convey any of its respective rights or obligations under this Agreement without the prior written consent of other party, except that such consent shall not be required in the event that (i) the assigning party is making such assignment in connection with the sale of its business or a division thereof to a third party, or the acquisition by a third party of a controlling interest in its business or a division thereof, and (ii) the assigning party has formed a subsidiary or joint venture through which the assigning party is conducting similar consulting services, and the assigning party is assigning all of its rights, duties, and obligations hereunder to such subsidiary or joint venture.

13. **FORCE MAJEURE.**

a) *No Breach or Default.* In no event will Paragon be liable or responsible to Client, or be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement when and to the extent such failure or delay is caused by any circumstances beyond Paragon’s reasonable control (a “**Force Majeure Event**”), including acts of God, flood, fire, earthquake or explosion, war, terrorism (including cyber-terrorism), invasion, riot or other civil unrest, embargoes or blockades in effect on or after the date of this Agreement, national or regional emergency, strikes, labor stoppages or slowdowns or other industrial disturbances, passage of Law or any action (including a failure to act) taken by a governmental or public authority, shortage of adequate power, telecommunications (including internet outage) or transportation. Either Party may terminate this Agreement if a Force Majeure Event continues substantially uninterrupted for a period of 60 days or more.

b) *Affected Party Obligations.* In the event of any failure or delay caused by a Force Majeure Event, Paragon shall give prompt written notice to Client stating the period of time the occurrence is expected to continue and use commercially reasonable efforts to end the failure or delay and minimize the effects of such Force Majeure Event.

14. **GOVERNING LAW.** This Agreement shall be governed by, and interpreted and enforced in accordance with, the laws of the State of New York without regard to conflicts or choice of law provisions that would defer to the substantive laws of another jurisdiction. Each of the parties hereto consents to the jurisdiction of any state court located within the County of Monroe, State of New York, or federal court located in the County of Monroe, State of New York, and irrevocably agrees that all actions or proceedings relating to this Agreement must be litigated



in such courts, and each of the parties waives any objection which it may have based on improper venue or *forum non conveniens* to the conduct of and proceeding in any such court.

15. **SEVERABILITY.** If any term, provision, covenant or condition of this Agreement, or the application thereof to any person, place or circumstance, shall be held by a court of competent jurisdiction to be invalid, unenforceable or void, the remainder of this Agreement and such term, provision, covenant or condition as applied to other persons, places and circumstances shall remain in full force and effect.

16. **ENTIRE AGREEMENT.** This Agreement, together with Annex A, which is incorporated herein by this reference, constitutes the full and complete Agreement between Client and Paragon, and supersedes all prior written and oral agreements, commitments or understandings with respect thereto. This Agreement may not be altered, changed, added to, deleted from or modified except through the mutual written consent of the parties.

17. **AGREEMENT CONSTRUCTION.** This Agreement has been arrived at mutually and is not to be construed against any party hereto as being the drafter hereof or causing the same to be drafted.

18. **AMENDMENT.** This Agreement may be amended only in writing and signed by the parties.

19. **NON-WAIVER.** No course of dealing of any party hereto, no omission, failure or delay on the part of any party hereto in asserting or exercising any right hereunder, and no partial or single exercise of any right hereunder by any party hereto shall constitute or operate as a waiver of any such right or any other right hereunder. No waiver of any provision hereof shall be effective unless in writing and signed by or on behalf of the party to be charged therewith. No waiver of any provision hereof shall be deemed or construed as a continuing waiver, as a waiver in respect of any other or subsequent breach or default of such provision, or as a waiver of any other provision hereof unless expressly so stated in writing and signed by or on behalf of the party to be charged therewith.

20. **EXPORT CONTROLS.** Client agrees to comply with, and to cause anyone with access to Data or any reports produced by Paragon pursuant to the Services (the “**Reports**”) to comply with, all applicable export and re-export laws, regulations and decrees imposed by the government of the United States or any foreign jurisdiction, and will not cause the export or re-export of Reports or Data without first obtaining all required export licenses, assurances and other documentation. The Client shall not request Paragon to retrieve Data from, nor send Reports to, nor may Reports and Data be downloaded or otherwise exported or re-exported (i) into (or to a national or resident of) any country to which the United States has embargoed goods; or (ii) to anyone on the U.S. Treasury Department’s list of Specially Designated Nationals or the U.S. Commerce Department’s Table of Denial Orders. Client represents and warrants that neither it nor its personnel are located in, under the control of, or a national or resident of any such country or on any such list. This Section shall survive the expiration or termination of this Agreement for any reason.

21. **AUTHORITY; COUNTERPART SIGNATURES.** The undersigned representative of each party hereby represents and warrants that the undersigned is an officer, director, or agent of such party with full legal rights, power and authority to enter into this Agreement on behalf of such party. This Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same



agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

*[Signature Page Immediately Follows]*



**IN WITNESS WHEREOF**, the parties hereto have executed this agreement the day and year first above written.

CLIENT: \_\_\_\_\_

By: \_\_\_\_\_, Authorized Officer

Print Name: \_\_\_\_\_

PARAGON COMPLIANCE, LLC

By: \_\_\_\_\_, Authorized Officer

Print Name: \_\_\_\_\_

Attachments:

1. Annex A
2. Annex B



**ACA CONTRACT ANNEX A**

Paragon Compliance, LLC Billing Options and Price Schedule for Client Contract\*

VILLAGE OF FAIRPORT

<b>BILLING OPTION SELECTED:</b>	Annual – One payment due on Feb 1 each year; first payment due by 2/1/18; one payment covers 2018 services. Payment for 2019 services due by 2/1/19.
<b>SERVICE 1:</b> Initial Assessment or Onboarding	<b>SERVICE 1 PRICE:</b> N/A for Clients Transitioning from HB Solutions
<b>SERVICE 2:</b> Tracking & Reporting or STAR	<b>SERVICE 2 PRICE:</b> Tracking & Reporting for 2018 and 2019 at \$1.25 per employee per month
Applicable Client Employee Count for 2018**	114
Self-Insured Cost	N/A – Fully Insured
<b>ADDITIONAL SERVICES:</b>	Not requested
<b>TOTAL</b>	Total for 2018 is \$1,710 less 5% annual payment discount = \$1,624.50 payable by 2/1/18.  (Total for 2019 will be calculated utilizing the 2019 applicable employee count and will be payable by 2/1/19)

Clients selecting the ANNUAL PAYMENT OPTION will receive a 5% discount off of the total annual fees if payment is received by February 1.

**Kindly remit your payment to:**  
**Paragon Compliance, LLC**  
**PO Box 217**  
**Pittsford, NY 14534**

Please email [clientservices@paragoncompliance.com](mailto:clientservices@paragoncompliance.com) with any questions.

\* For full pricing detail, please refer to Detailed Pricing Sheet provided at time of sale ([Annex B](#))

\*\* Client’s monthly employee count shall be determined by calculating the Client’s average monthly employee count from the previous year at will remain constant for all 12 months.

\*\*\*Clients who purchase both the “IRS Transmittal Only Service” in 2018 and our premium Initial Assessment and STAR services beginning in 2019 will receive a credit of up to 100% of the 2018 Transmittal Only Service \$5000 set-up fee toward the cost of the 2019 services. Clients who purchase both the “IRS Transmittal Only Service” in 2018 and our Tracking & Reporting services beginning in 2019 will receive a credit of up to 75% of the 2018 Transmittal Only Services \$5000 set-up fee toward the cost of the 2019.

\*\*\*\*\*Pricing Guaranteed 60 days from the date of this agreement.



## ACA CONTRACT ANNEX B

### Paragon Compliance, LLC General Terms of Pricing and Service Description

#### **One Time Services:**

**Initial Assessment:** A complete audit of your workforce and relevant policies as they relate to ACA compliance. At the conclusion you receive a comprehensive report written by one of our expert consultants. Combined with our Onboarding Service, it's the best way to kick off your compliance program.

**Onboarding:** Historic data is reviewed, validated and loaded into HB Solutions tracking and reporting software. Once completed, you will be ready to begin a monthly reporting and compliance program.

#### **Monthly Services: ACA STAR<sup>sm</sup> or Tracking & Reporting**

**ACA STAR:** Our Premier Service, ACA STAR gives you all the information you need to manage your ACA compliance PLUS one of our consultants will be with you every step of the way to provide you with insights and advice. ACA STAR includes detailed monthly reporting, analysis as well as annual IRS filing and reporting.

**Tracking and Reporting:** Essential monthly ACA compliance reports, includes annual IRS reporting and filing.

	Under 250 Employees	250-500 Employees	501-1000 Employees	1000+ Employees
<b>Single-ID Getting Started/Set-Up</b>				
Initial Assessment (one-time fee, per employee)	\$35	\$30	\$25	\$20.00
Onboarding (one-time fee, per employee)	\$15	\$13.75	\$12.50	\$10.00
<b>Single-ID Monthly Services</b>				
ACA STAR <sup>sm</sup> (per employee/ month, minimum \$575/month)	\$5.25	\$4.75	\$3.25	\$3.25
Tracking & Reporting (per employee/month, minimum \$375/month)	\$2.75	\$2.25	\$1.75	\$1.25
<b>Multi-ID Getting Started/Set-Up</b>				
Initial Assessment (one-time fee, per employee)	\$45	\$35	\$30	\$25.00
Onboarding (one-time fee, per employee)	\$18.50	\$17.00	\$15.25	\$12.25
<b>Multi-ID Monthly Services</b>				
ACA STAR <sup>sm</sup> (per employee/month, minimum \$575/month)	\$6.50	\$5.75	4.00	\$4.00
Tracking & Reporting (per employee/month, minimum \$375/month)	\$3.50	\$2.75	\$2.15	\$1.55



<b>Self-Insured</b>				
Monthly fee in addition to other services	\$100	\$200	\$300	\$400
<b>Additional ACA Services</b>				
Service Options: ACA IRS Audit & Review Custom Compliance Program Design Other Consulting Services as Requested	\$15,000	\$25,000	\$35,000	\$45,000
1095-C Form Audit & Review	\$7.50 per form	\$7.50 per form	\$7.50 per form	\$7.50 per form

**Other Fees that may apply:**

- Year-end reporting is included in ACA STAR and Tracking & Reporting Services. Standard rates apply to organizations whose employee turnover rate remains at or below 10% per year. Should an employer exceed a 10% turnover rate in a given year, a surcharge of \$2.50 per employee in excess of 10% would be applied for the preparation of additional required government forms.
- Consulting Fees - If the Client engages HB Solutions Consultants outside the scope of services described above or in the Agreement, the cost is \$325 per hour.
- Should the Client incur data charges as described in Section 2(b) or other data charges the cost is \$150 per hour.



# CASH REPORT NOVEMBER 2017

## GENERAL FUND

Beginning Balance November 1, 2017		
Insurance Reserve Savings-NYCLASS	\$	28,542.04
Workers Comp Reserve-NYCLASS	\$	201,556.28
Asset Forfeiture	\$	43,571.58
Gov't Savings Acct-Chase	\$	2,591,206.64
Gov't Checking Acct-Chase	\$	-
Chase Accts Payable	\$	1.00
Certificate of Deposit	\$	367,636.31
Certificate of Deposit	\$	491,190.16
		<u>\$ 3,723,704.01</u>

Accounts Receivable	\$	658.21
Taxes Receivable	\$	-
<b>TOTAL RECEIVABLES</b>		<u>\$ 658.21</u>

### **REVENUES**

Interest & Pen. On Tax	\$	-
Sales Tax Distribution	\$	411,886.83
Utilities Gross Receipts	\$	250.29
Treasurers Fees	\$	155.00
Safety Inspection Fees	\$	50.00
PD Public Safety Misc.	\$	1.50
Public Works Services	\$	-
Park & Recreation Fees	\$	750.00
Spec Rec Facility Fees	\$	25.00
Zoning Fees	\$	75.00
Planning Board Fees	\$	210.00
General Fund Interest	\$	497.10
Asset Forfeiture Savings Interest	\$	5.36
Rental of Real Property	\$	11,507.19
Licenses-Business	\$	600.00
Building & Alt Permits	\$	476.00
Permits - Other	\$	40.00
Refund Current Year Approp.	\$	(981.00)
Other Public Safety Incl Stop DWI	\$	1,479.41

<b>TOTAL REVENUES</b>		<u>\$ 427,027.68</u>
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### **MISCELLANEOUS RECEIPTS**

Justice Court Fines-Barone	\$	6,188.00	\$	6,188.00
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### **TOTAL MISCELLANEOUS RECEIPTS**

<b>TOTAL CASH RECEIPTS</b>			<u>\$ 433,873.89</u>
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### **CASH DISBURSEMENTS**

#### **EXPENDITURES**

Current Month Bills	\$	221,434.50
Current Month Payroll	\$	234,207.67
Village Share Social Security	\$	25,088.41
Village Share Hospital Insurance	\$	37,392.55
Other Employee Benefits	\$	-

<b>TOTAL CASH DISBURSEMENTS</b>		<u>\$ 518,123.13</u>
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### **Ending Balance November 30, 2017**

Insurance Reserve Savings-NYCLASS	\$	28,565.38
Workers Comp Reserve-NYCLASS	\$	201,721.07
Asset Forfeiture	\$	43,576.94
Gov't Savings Acct-Chase	\$	2,506,763.91
Gov't Checking Acct-Chase	\$	-
Chase Accts Payable	\$	1.00
Certificate of Deposit, CNB	\$	367,636.31
Certificate of Deposit, CNB	\$	491,190.16
		<u>\$ 3,639,454.77</u>

**CONTINGENCY APPROPRIATION**

Cash Balance			<u>\$ 40,000.00</u>
		<b><u>CAPITAL FUND</u></b>	
Beginning Balance	November 1, 2017		
	Government Savings Account, Chase	\$ 61,056.57	
	NYCLASS	\$ 438,672.72	
			<u>\$ 499,729.29</u>
<b><u>CASH RECEIPTS</u></b>			
Interest & Earnings		\$ 362.02	
Transfers		\$ -	
<b>TOTAL CASH RECEIPTS</b>			<u>\$ 362.02</u>
<b><u>CASH DISBURSEMENTS</u></b>			
		\$ 3,548.56	
			<u>\$ 3,548.56</u>
Ending Balance	November 30, 2017		
	Government Savings Account, Chase	\$ 57,513.02	
	NYCLASS	\$ 439,029.73	
			<u>\$ 496,542.75</u>

**DEBT SERVICE**

Beginning Balance	November 1, 2017		
	Government Savings Account, Chase		<u>\$ 102,475.80</u>
<b><u>CASH RECEIPTS</u></b>			
Interest & Earnings		\$ 21.94	
Interfund Transfer		\$ 96,909.00	
<b>TOTAL CASH RECEIPTS</b>			<u>\$ 96,930.94</u>
<b><u>CASH DISBURSEMENTS</u></b>			
		\$ 137,990.25	
			<u>\$ 137,990.25</u>
Ending Balance	November 30, 2017		
	Government Savings Account, Chase		<u>\$ 61,416.49</u>

**COMBINED RESERVES**

Beginning Balance	November 1, 2017		
Rolling Fire Reserve		\$ -	
Capital Reserve		\$ 36,967.16	
Capital Reserve CD		\$ 161,307.46	
Cash Reserve		\$ 126,646.94	
Fire Personnel Equipment Reserve		\$ 112,807.02	
<b>TOTAL RESERVES</b>			<u>\$ 437,728.58</u>
<b><u>CASH RECEIPTS</u></b>			
Interest & Earnings		\$ 24.06	
Interfund Transfer		\$ -	
<b>TOTAL CASH RECEIPTS</b>			<u>\$ 24.06</u>
<b><u>CASH DISBURSEMENTS</u></b>			
Transfer to Capital Fund		\$ -	
			<u>\$ -</u>
Ending Balance	November 30, 2017		
Rolling Fire Reserve		\$ -	
Capital Reserve		\$ 36,970.38	
Capital Reserve CD		\$ 161,307.46	
Cash Reserve		\$ 126,657.96	
Fire Personnel Equipment Reserve		\$ 112,816.84	
			<u>\$ 437,752.64</u>

**TRUST & AGENCY**

Beginning Balance November 1, 2017  
J P Morgan Chase \$ 11,272.36

**CASH RECEIPTS**

Aflac Cancer	\$ 241.20
Aflac Accident	\$ 58.68
State Retirement	\$ 5,659.39
Disability Insurance	\$ 713.55
Group Insurance	\$ 1,976.36
Gifts & Donations	\$ 500.00
Charitable Contribution	\$ 252.00
Health & Dental	\$ 3,577.08
Flexible Benefits	\$ 942.69
Miscellaneous	
<b>TOTAL CASH RECEIPTS</b>	<b>\$ 13,920.95</b>

**CASH DISBURSEMENTS**

Aflac Cancer	\$ 160.80
Aflac Accident	\$ 39.12
State Retirement	\$ 5,659.39
Disability Insurance	\$ 475.67
Group Insurance	\$ 1,895.60
Charitable Contribution	\$ -
Health & Dental	\$ 2,624.13
Flexible Benefits	\$ 628.46
<b>TOTAL CASH DISBURSEMENTS</b>	<b>\$ 11,483.17</b>

Ending Balance November 30, 2017  
J P Morgan Chase \$ 13,710.14

**MOUNT PLEASANT CEMETERY**

Beginning Balance November 1, 2017 \$ 19,000.00  
Public Funds Commercial MMDA \$ 103,356.07  
\$ 122,356.07

**ACCOUNTS RECEIVABLE**

\$ -

**REVENUES**

Interest & Earnings	\$ 14.99
Sale of Real Property	\$ 500.00
Interments	\$ 310.00
<b>TOTAL RECEIPTS</b>	<b>\$ 824.99</b>

**CASH DISBURSEMENT**

\$ 2,170.00  
\$ 2,170.00

Ending Balance November 30, 2017 \$ 19,000.00  
Public Funds Commercial MMDA \$ 102,011.06  
\$ 121,011.06

**PERMANENT ACCOUNT**

Greenvale Cemetery Trust

Beginning Balance November 1, 2017  
Chase \$ 730.85  
NYCLASS \$ 159.63  
NYCLASS Trust Funds \$ 23,009.52  
\$ 23,900.00

**CASH RECEIPTS**

Interest & Earnings	\$ 19.03
	\$ -
Interfund Transfer from General Fund	\$ 840.00
<b>TOTAL CASH RECEIPTS</b>	<b>\$ 859.03</b>

**CASH DISBURSEMENT**

\$ 840.00  
\$ 840.00

**TOTAL CASH DISBURSEMENTS**

Ending Balance November 30, 2017  
Chase \$ 730.94  
NYCLASS \$ 178.57  
NYCLASS Trust Funds \$ 23,009.52  
\$ 23,919.03

**FLEXIBLE SPENDING ACCOUNT**

Beginning Balance	November 1, 2017		
	Chase Checking		<u>\$ 15,348.47</u>
 <b><u>CASH RECEIPTS</u></b>			
		\$ 832.06	
			<u>\$ 832.06</u>
 <b><u>CASH DISBURSEMENT</u></b>			
	Withdrawals	\$ 716.51	
	Admin Fee	\$ 98.80	
			<u>\$ 815.31</u>
Ending Balance	November 30, 2017		
	Chase Checking		<u><u>\$ 15,365.22</u></u>



# CASH REPORT DECEMBER 2017

## GENERAL FUND

Beginning Balance December 1, 2017			
Insurance Reserve Savings-NYCLASS		\$	28,565.38
Workers Comp Reserve-NYCLASS		\$	201,721.07
Asset Forfeiture		\$	43,576.94
Gov't Savings Acct-Chase		\$	2,506,763.91
Gov't Checking Acct-Chase		\$	-
Chase Accts Payable		\$	1.00
Certificate of Deposit		\$	367,636.31
Certificate of Deposit		\$	491,190.16
			\$ 3,639,454.77
Accounts Receivable	\$	877.50	
Taxes Receivable	\$	-	
<b>TOTAL RECEIVABLES</b>			\$ 877.50
<b>REVENUES</b>			
Interest & Pen. On Tax	\$	-	
Sales Tax Distribution	\$	-	
Utilities Gross Receipts	\$	5,782.77	
Treasurers Fees	\$	180.00	
Safety Inspection Fees	\$	200.00	
PD Public Safety Misc.	\$	1.75	
Public Works Services	\$	150.00	
Park & Recreation Fees	\$	-	
Spec Rec Facility Fees	\$	-	
Zoning Fees	\$	75.00	
Planning Board Fees	\$	190.00	
General Fund Interest	\$	1,135.62	
Asset Forfeiture Savings Interest	\$	5.18	
Rental of Real Property	\$	4,253.33	
Building & Alt Permits	\$	1,526.00	
Permits - Other	\$	140.00	
Fines & Forfeitures	\$	5.00	
Sale of Refuse/Recycle	\$	114.00	
Miscellaneous Sales	\$	-	
Sale of Real Property	\$	-	
Sale of Vehicles/Equip	\$	-	
Insurance Recoveries	\$	-	
Other Comp for Losses	\$	-	
Refund Prior Yrs Approp	\$	180.00	
Refund Current Year Approp.	\$	462.15	
Mortgage Tax	\$	32,523.09	
<b>TOTAL REVENUES</b>			\$ 46,923.89
<b>MISCELLANEOUS RECEIPTS</b>			
Justice Court Fines-Barone	\$	7,086.00	\$ 7,086.00
<b>TOTAL MISCELLANEOUS RECEIPTS</b>			
<b>TOTAL CASH RECEIPTS</b>			\$ 54,887.39
<b>CASH DISBURSEMENTS</b>			
<b>EXPENDITURES</b>			
Current Month Bills	\$	536,704.68	\$ 492,968.38
Current Month Payroll			\$ 199,058.65
Village Share Social Security			\$ 14,794.76
Village Share Hospital Insurance			\$ 42,056.12
Other Employee Benefits			\$ -
<b>TOTAL CASH DISBURSEMENTS</b>			\$ 748,877.91
			\$ 535,024.50
			1,680.18

**Ending Balance December 31, 2017**

Insurance Reserve Savings-NYCLASS	\$ 28,581.98	
Workers Comp Reserve-NYCLASS	\$ 201,838.26	
Asset Forfeiture	\$ 43,582.12	
Gov't Savings Acct-Chase	\$ 1,811,904.96	
Gov't Checking Acct-Chase	\$ -	
Chase Accts Payable	\$ 1.00	
Certificate of Deposit, CNB	\$ 367,636.31	
NYCLASS CD	\$ 491,919.62	
		<u>\$ 2,945,464.25</u>

**CONTINGENCY APPROPRIATION**

Cash Balance		<u>\$ 40,000.00</u>
	<b><u>CAPITAL FUND</u></b>	

Beginning Balance December 1, 2017		
Government Savings Account, Chase	\$ 57,513.02	
NYCLASS	\$ 439,029.73	
		<u>\$ 496,542.75</u>

**CASH RECEIPTS**

Interest & Earnings	\$ 263.77	
Transfers	\$ -	

<b>TOTAL CASH RECEIPTS</b>		<u>\$ 263.77</u>
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**CASH DISBURSEMENTS**

	\$ 9,451.74	
		<u>\$ 9,451.74</u>

Ending Balance December 31, 2017		
Government Savings Account, Chase	\$ 48,069.99	
NYCLASS	\$ 439,284.79	
		<u>\$ 487,354.78</u>

**DEBT SERVICE**

Beginning Balance December 1, 2017		
Government Savings Account, Chase		<u>\$ 61,416.49</u>

**CASH RECEIPTS**

Interest & Earnings	\$ 11.13	
Interfund Transfer	\$ -	
<b>TOTAL CASH RECEIPTS</b>		<u>\$ 11.13</u>

**CASH DISBURSEMENTS**

	\$ -	
		<u>\$ -</u>
Ending Balance December 31, 2017		
Government Savings Account, Chase		<u>\$ 61,427.62</u>

**COMBINED RESERVES**

Beginning Balance December 1, 2017		
Rolling Fire Reserve	\$	-
Capital Reserve	\$	36,970.38
Capital Reserve CD	\$	161,307.46
Cash Reserve	\$	126,657.96
Fire Personnel Equipment Reserve	\$	112,816.84
<b>TOTAL RESERVES</b>		<u>\$ 437,752.64</u>

**CASH RECEIPTS**

Interest & Earnings	\$	29.64
Community Development Block Grant	\$	59,800.00
Interfund Transfer	\$	-
<b>TOTAL CASH RECEIPTS</b>		<u>\$ 59,829.64</u>

\$ -

**CASH DISBURSEMENTS**

Transfer to Capital Fund	\$	-
Ending Balance December 31, 2017		
Rolling Fire Reserve	\$	-
Capital Reserve	\$	36,977.08
Capital Reserve CD	\$	161,307.46
Capital Reserve Block Grant	\$	59,800.00
Cash Reserve	\$	126,680.90
Fire Personnel Equipment Reserve	\$	112,816.84
		<u>\$ 497,582.28</u>

**TRUST & AGENCY**

Beginning Balance December 1, 2017		
J P Morgan Chase		<u>\$ 13,710.14</u>

**CASH RECEIPTS**

Aflac Cancer	\$	160.80
Aflac Accident	\$	39.12
State Retirement	\$	3,630.13
Disability Insurance	\$	475.70
Group Insurance	\$	2,005.40
Gifts & Donations	\$	-
Charitable Contribution	\$	168.00
Health & Dental	\$	2,204.50
Flexible Benefits	\$	628.46
Miscellaneous		
<b>TOTAL CASH RECEIPTS</b>		<u>\$ 9,312.11</u>

**CASH DISBURSEMENTS**

Aflac Cancer	\$	241.20
Aflac Accident	\$	58.68
State Retirement	\$	3,630.13
Disability Insurance	\$	765.35
Group Insurance	\$	1,578.61
Charitable Contribution	\$	-
Health & Dental	\$	2,339.44
Flexible Benefits	\$	628.46
<b>TOTAL CASH DISBURSEMENTS</b>		<u>\$ 9,241.87</u>

Ending Balance December 31, 2017		
J P Morgan Chase		<u>\$ 13,780.38</u>

**MOUNT PLEASANT CEMETERY**

Beginning Balance	December 1, 2017	\$	19,000.00	
	Public Funds Commercial MMDA	\$	102,011.06	
				<u>\$ 121,011.06</u>

**ACCOUNTS RECEIVABLE** \$ 100.00

**REVENUES**

Interest & Earnings	\$	15.36	
Sale of Real Property	\$	-	
Interments	\$	-	
<b>TOTAL RECEIPTS</b>			<u>\$ 115.36</u>

**CASH DISBURSEMENT** \$ 300.00  
\$ 300.00

Ending Balance	December 31, 2017	\$	19,000.00	
	Public Funds Commercial MMDA	\$	101,826.42	
				<u><u>\$ 120,826.42</u></u>

**PERMANENT ACCOUNT**

Greenvale Cemetery Trust

Beginning Balance	December 1, 2017			
	Chase	\$	730.94	
	NYCLASS	\$	178.57	
	NYCLASS Trust Funds	\$	23,009.52	
				<u>\$ 23,919.03</u>

<b><u>CASH RECEIPTS</u></b>				
Interest & Earnings	\$	13.55		
	\$	-		
Interfund Transfer from General Fund	\$	-		
<b>TOTAL CASH RECEIPTS</b>				<u>\$ 13.55</u>

**CASH DISBURSEMENT** \$ -  
\$ -

<b>TOTAL CASH DISBURSEMENTS</b>				<u>\$ -</u>
Ending Balance	December 31, 2017			
	Chase	\$	731.02	
	NYCLASS	\$	192.04	
	NYCLASS Trust Funds	\$	23,009.52	
				<u><u>\$ 23,932.58</u></u>

**FLEXIBLE SPENDING ACCOUNT**

Beginning Balance	December 1, 2017			
	Chase Checking			<u>\$ 15,365.22</u>

**CASH RECEIPTS** \$ 1,002.86  
\$ 1,002.86

**CASH DISBURSEMENT**

Withdrawals	\$	441.99	
Admin Fee	\$	483.50	
			<u>\$ 925.49</u>

Ending Balance	December 31, 2017			
	Chase Checking			<u><u>\$ 15,442.59</u></u>

*Fairport Municipal Commission*  
**STATEMENT OF CASH POSITION**  
*For the Month Ended October 31, 2017*

Dear Board Members:

We hereby submit this statement of monies received and disbursed by us, on behalf of the Deputy Treasurer.

	<b>ELECTRIC OPERATING FUND</b>	<b>RESERVE FOR DESIGNATED FUNDS</b>	<b>ENERGY EFFICIENCY FUND</b>	<b>ELECTRIC DEPRECIATION FUND</b>	<b>ELECTRIC CONSUMER DEPOSITS</b>	<b>TOTAL CASH BALANCE</b>
<b>CASH BALANCE ON OCTOBER 01, 2017</b>	\$ 901,646	\$ 228,634	\$ 402,725	\$ 637,254	\$ 238,784	\$ <b>2,409,043</b>
<b>CASH RECEIPTS</b>						
Electricity Sales	\$ 1,482,625	\$ -	\$ 30,634	\$ -	\$ -	\$ 1,513,259
Purchased Power Adjustment Revenues	333,478	-	-	-	-	333,478
Financing from Debt Service	-	-	-	-	-	-
Other Income	24,769	-	22	510	96	25,397
Pass-through Collections	30,429	-	-	-	5,480	35,909
<b>Total Receipts</b>	<b>\$ 1,871,301</b>	<b>\$ -</b>	<b>\$ 30,656</b>	<b>\$ 510</b>	<b>\$ 5,576</b>	<b>\$ 1,908,043</b>
<b>CASH PAYMENTS</b>						
Purchased Power Expense	\$ 722,013	\$ -	\$ -	\$ -	\$ -	\$ 722,013
Capital Expenditures	71,184	136,729	-	-	-	207,913
Fund Depreciation Reserve	-	-	-	-	-	-
Personnel Expense	213,372	-	-	-	-	213,372
Employee Benefits Expense	56,043	-	-	-	-	56,043
PPAC Expenditures	534,237	-	-	-	-	534,237
Taxes	28,241	-	-	-	-	28,241
Operating Expense	34,801	-	2,639	-	5,543	42,983
Debt Service	-	-	-	-	-	-
Inventory Purchases	27,687	-	-	-	-	27,687
General Administrative Services	24,272	-	31,251	-	-	55,523
Insurance Expense	-	-	-	-	-	-
Transportation Expense	14,676	-	-	-	-	14,676
Telephone & Utilities Expense	2,509	-	-	-	-	2,509
<b>Total Payments</b>	<b>\$ 1,729,035</b>	<b>\$ 136,729</b>	<b>\$ 33,890</b>	<b>\$ -</b>	<b>\$ 5,543</b>	<b>\$ 1,905,197</b>
<b>CASH BALANCE ON OCTOBER 31, 2017</b>	<b>\$ 1,043,912</b>	<b>\$ 91,905</b>	<b>\$ 399,491</b>	<b>\$ 637,764</b>	<b>\$ 238,817</b>	<b>\$ 2,411,889</b>

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**Commissioner**

\_\_\_\_\_  
**Deputy Treasurer**

**Fairport Municipal Commission**  
**STATEMENT OF CASH POSITION**  
**For the Month Ended December 31, 2017**

Dear Board Members:

We hereby submit this statement of monies received and disbursed by us, on behalf of the Deputy Treasurer.

	<b>ELECTRIC OPERATING FUND</b>	<b>RESERVE FOR DESIGNATED FUNDS</b>	<b>ENERGY EFFICIENCY FUND</b>	<b>ELECTRIC DEPRECIATION FUND</b>	<b>ELECTRIC CONSUMER DEPOSITS</b>	<b>TOTAL CASH BALANCE</b>
<b>CASH BALANCE ON DECEMBER 01, 2017</b>	\$ 775,151	\$ 91,905	\$ 317,924	\$ 638,284	\$ 240,188	\$ <b>2,063,452</b>
<b>CASH RECEIPTS</b>						
Electricity Sales	\$ 1,215,057	\$ -	\$ -	\$ -	\$ -	\$ <b>1,215,057</b>
Purchased Power Adjustment Revenues	204,880	-	-	-	-	<b>204,880</b>
Financing from Debt Service	-	-	-	-	-	-
Other Income	5,106	-	20	577	5,433	<b>11,136</b>
Pass-through Collections	27,685	-	-	-	-	<b>27,685</b>
	<b>\$ 1,452,728</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ 577</b>	<b>\$ 5,433</b>	<b>\$ 1,458,758</b>
<b>CASH PAYMENTS</b>						
Purchased Power Expense	\$ 947,281	\$ -	\$ -	\$ -	\$ -	\$ <b>947,281</b>
Capital Expenditures	7,695	14,996	-	-	-	<b>22,691</b>
Fund Depreciation Reserve	-	-	-	-	-	-
Personnel Expense	213,063	-	-	-	-	<b>213,063</b>
Employee Benefits Expense	461,041	-	-	-	-	<b>461,041</b>
PPAC Expenditures	127,860	-	-	-	-	<b>127,860</b>
Taxes	23,399	-	-	-	-	<b>23,399</b>
Operating Expense	49,044	-	4,158	-	-	<b>53,202</b>
Debt Service	-	-	-	-	-	-
Inventory Purchases	7,968	-	-	-	-	<b>7,968</b>
General Administrative Services	50,542	-	-	-	11,725	<b>62,267</b>
Insurance Expense	-	-	-	-	-	-
Transportation Expense	8,739	-	-	-	-	<b>8,739</b>
Telephone & Utilities Expense	1,905	-	-	-	-	<b>1,905</b>
	<b>\$ 1,898,537</b>	<b>\$ 14,996</b>	<b>\$ 4,158</b>	<b>\$ -</b>	<b>\$ 11,725</b>	<b>\$ 1,929,416</b>
<b>CASH BALANCE ON DECEMBER 31, 2017</b>	<b>\$ 329,342</b>	<b>\$ 76,909</b>	<b>\$ 313,786</b>	<b>\$ 638,861</b>	<b>\$ 233,896</b>	<b>\$ 1,592,794</b>

\_\_\_\_\_  
Commissioner

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Deputy Treasurer