

William Wenzel, Town Supervisor
Jennifer Howe, Town Clerk
Brandy Fall, Deputy Town Clerk



Michael Santulli, Council Member
Francis R. Potter, Council Member
Dianne Grant, Council Member
Andrew Lucks, Council Member

5853 Western Turnpike
Duanesburg, New York 12056

Town of Duanesburg

Schenectady County

P# 518-895-8920
F# 518-895-8171

Thursday, May 11, 2023

Town of Duanesburg is inviting you to a scheduled Zoom meeting.

Topic: Town of Duanesburg's Town Board Meeting

Time: 7:00 p.m.

Join Zoom Meeting

Meeting ID: 889 0570 1411

Passcode: 886918

Dial in by Phone: 1-646-558-8656

Meeting ID: 889 0570 1411

Passcode: 886918

Town Board Meeting Agenda

Meeting Time: 7:00PM

Call to Order
Pledge of Allegiance
Prayer/Moment of Reflection

Approval of minutes for: Regular Town Board Meeting on Thursday, April 27, 2023

Town Clerk's Report
Supervisor's Report
Payment of Claims

Committee Reports
Highway
Public Safety
Park
Sewer Districts #1, 2 & 3
IT

Business Meeting:

- 1. Motion to approve Professional Services Invoice No. 3 in the amount of \$31,250.00 from Rozell East, Inc.**

2. **Motion to appoint the following Counselors for the 2023 Summer Park Program: Raelee Ostrander, Estella Hyde, Ella Raymond, Mia Moses and Nathaniel Lindh. Edith Goldschmidt as a Substitute Counselor. Olivia Cervera as Senior Counselor. Wendy Wenzel as Assistant Director.**
3. **Motion to accept the audit done by town board member Andrew Lucks for the courts 2022 records.**
4. **Motion to approve the MMB and Co. proposal to undertake the Mariaville Volunteer Fire Department LOSAP audit for 2021 and 2022.**

Privilege of the Floor:

Comments are limited to 5 minutes per person. Please state your name and address for the record. Be respectful. Address the entire Town Board. Individual members are not to be singled out. Speak of issues related to Town business. There will be no tolerance for personal attacks on Board Members. The board reserves the right to ask that your question be put in writing and to be submitted to the Town Clerk to then be distributed to the Town Board. Questions will be answered in a timely manner and mailed to the resident.

Account#	Account Description	Fee Description	Qty	Local Share
	Building Permit Renewal	Building Permit Renewal	3	1,218.00
	Marriage License Fee	Marriage License Fee	1	17.50
	Operating Permit	Operating Permit	1	30.00
	Planning & Zoning Fees	Planning & Zoning Fees	1	100.00
	septic repair	septic repair	2	100.00
		Sub-Total:		\$1,465.50
2110	Variance Application	Variance Application	2	200.00
		Sub-Total:		\$200.00
A1255	Conservation	Conservation	3	4.14
		Sub-Total:		\$4.14
A2544	AFTER 30 DAYS	AFTER 30 DAYS	9	45.00
	Dog Licensing	Exempt Dogs	1	0.00
		Female, Spayed	20	280.00
		Female, Unspayed	2	44.00
		Male, Neutered	19	266.00
		Male, Unneutered	3	66.00
		Sub-Total:		\$701.00
B2555	Building Permits	Building Permits	11	4,320.00
		Sub-Total:		\$4,320.00
			Total Local Shares Remitted:	\$6,690.64
Amount paid to:	NYS Ag. & Markets for spay/neuter program			54.00
Amount paid to:	NYS Environmental Conservation			70.86
Amount paid to:	State Health Dept. For Marriage Licenses			22.50
Total State, County & Local Revenues:			\$6,838.00	Total Non-Local Revenues:
				\$147.36

To the Supervisor:

Pursuant to Section 27, Sub 1, of the Town Law, I hereby certify that the foregoing is a full and true statement of all fees and monies received by me, Jennifer Howe, Town Clerk, Town of Duanesburg during the period stated above, in connection with my office, excepting only such fees and monies, the application of which are otherwise provided for by law.

Supervisor

Date

Town Clerk

Date

Town of Duanesburg Town Board

RESOLUTION NO. __ - 2023

May 11, 2023

WHEREAS, the Mariaville Wastewater Treatment Plant (the “Mariaville WWTP”) serves Mariaville Lake Sewer District No. 2; and

WHEREAS, the New York State Department of Environmental Conservation (the “NYSDEC”) amended the New York State Pollutant Discharge Elimination System Permit for the Mariaville WWTP requiring that the Mariaville WWTP effluent be disinfected (the “Proposed Improvements”); and

WHEREAS, the Town Board retained Delaware Engineering, D.P.C., (“Delaware”) for professional services in connection with the Mariaville WWTP effluent disinfection system installation at the Mariaville WWTP (the “Project”); and

WHEREAS, the Town Board has entered into a Grant Agreement with the NYSDEC to enable the Town to seek reimbursement for a portion of the costs of the Project; and

WHEREAS, the Proposed Improvements are being constructed by Rozell East, Inc., the contractor that was awarded the Project after the bidding process was completed; and

WHEREAS, Delaware has submitted pay requisition number 3 recommending approval of the payment to Rozell East, Inc., in the amount of \$31,250.00 for the work on the Project for the period ending January 31, 2023 (a copy of the pay requisition number 3 and supporting documents are attached hereto); and

NOW, THEREFORE, BE IT RESOLVED, the Town Board approves the payment of requisition number 3 to Rozell East, Inc., in the amount of \$31,250.00; authorizes the payment using the funds borrowed for this purpose; and directs that the Town seek reimbursement from NYSDEC for the costs associated with the Project in accordance with the terms of the Grant Agreement with NYSDEC;

By (unanimous/majority) vote of the Town Board of the Town of Duanesburg at its regular meeting of May 11, 2023.

William Wenzel, Supervisor

Town Clerk/Deputy Town Clerk

Date

Date

Present:

Absent:

Town Board Members:

William Wenzel	Yea	Nay	Abstain
Michael Santulli	Yea	Nay	Abstain
Francis R. Potter	Yea	Nay	Abstain
Dianne Grant	Yea	Nay	Abstain
Andrew Lucks	Yea	Nay	Abstain



DELAWARE ENGINEERING, D.P.C.

55 South Main Street
Oneonta, NY 13820

Tel: 607.432.8073
Fax: 607.432.0432

May 3, 2023

Bill Wenzel
Supervisor
Town of Duanesburg
5853 Western Turnpike
Duanesburg, NY 12056

Re: Mariaville WWTP UV Disinfection Project (SD#2)
DEC Contract #C00799GG-3350000

Sub: Contract TD1-G-21
Payment Request #3

Dear Supervisor Wenzel:

We have reviewed the attached Payment Application No. 3 for Rozell East, Inc., the contractor for the subject project, for the period ending January 31, 2023 in the amount of \$31,250.00. The balance to finish including retainage equals \$0.00

We agree with the level of work completed to date and the costs presented therein. Therefore, we recommend that the Town resolve to provide payment to the contractor in the amount requested by the contractor.

Attached for your files are the following items:

- Contractor's Application for Payment Cover Sheet & Continuation Sheets
- Engineer's spreadsheet verifying contractor's payment application

Please contact me if you have any questions.

Respectfully,

DELAWARE ENGINEERING, D.P.C.

Bill Brown, P.E.

P:\Duanesburg (T)\Mariaville Plant\Construction\Pay Apps\3-Final\TD1-G-21 Pay App 3 CL.doc

CC: Town Clerk (w/enclosures)
TD1-G-21- File (w/enclosures)

Progress Estimate

Contractor's Application

For use by:		Application Number:					
Michigan WSP Division/Utility/Restriction Type:		Application Date:					
Application Period: 03/20/2013-03/20/2013		Application Date: 03/20/2013					
A		B	C	D	E	F	G
Item		Work Completed		Material Provided		Balance Forward	
Spec/Quan/Estimate No.	Description	Estimated Value	From Previous Applications (03/20)	This Period	Standard or C or D	Total Completed and Forward This C or D or E	% Complete
Q-1	Installation of Restriction	17,000.00	17,000.00	17,000.00		17,000.00	100%
Q-1.1	Install UV System Filter Housing	17,000.00	17,000.00			17,000.00	100%
Q-1.2	Install Emergency Stop Valve	17,000.00	17,000.00			17,000.00	100%
Q-1.3	Install Flow Piping and Control Valve	17,000.00	17,000.00			17,000.00	100%
Q-1.4	Install Flow Piping and Control Valve to Regeneration Installation	17,000.00	17,000.00			17,000.00	100%
Q-1.5	Install UV System	17,000.00	17,000.00			17,000.00	100%
Q-2	Install Flow of Plug Valve	112,000.00	112,000.00			112,000.00	100%
Q-3	Electric and Setup of UV System	112,000.00		112,000.00		112,000.00	100%
Total		289,000.00	289,000.00	289,000.00		289,000.00	

Project:		Marlville WWTP UV Disinfection																																																				
Project No.:		TD1-G-21 General																																																				
Contractor:		Boval East Inc.																																																				
Pay Req. #:																																																						
Period Covered:		1/1/2023 to 1/31/2023																																																				
Location:		Town of Chambersburg																																																				
A		B			C			D			E			F			G			H			I																															
a		b			c			d			e			f			g			h			i																															
Bid Item Number		Work Item Number		Description of Work			Change Order or Bid Quantity		Bid Unit Price		Scheduled Value		Quantity Previous		Quantity This Period		Quantity To Date		Materials Stored And Used		Work Completed This Period		Materials Stored Total (Col. G or H)		Work Completed To Date		Percent Complete To Date (Col. I)		Balance To Be Paid (Col. J)		Retainage Percent		Retainage Value																					
1	1.01	Misc/Demos, Bonds, insurances, etc			1	Lump Sum	\$	7,500.00	\$	7,500.00	0.00	0.00	1.00	\$	7,500.00	\$	2,500.00	\$	7,500.00	100%	\$	0.00	\$	0.00	100%	\$	0.00	\$	0.00	\$	0.00	\$	0.00																					
2	2.1	New UV System in Fiber Building			1	Lump Sum	\$	20,000.00	\$	20,000.00	1.00	0.00	1.00	\$	20,000.00	\$	-	\$	20,000.00	100%	\$	0.00	\$	0.00	100%	\$	0.00	\$	0.00	\$	0.00	\$	0.00																					
3	2.2	Install Temporary Bypass			1	Lump Sum	\$	20,000.00	\$	20,000.00	1.00	0.00	1.00	\$	20,000.00	\$	-	\$	20,000.00	100%	\$	0.00	\$	0.00	100%	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00																			
4	2.3	Clean Floor, Eling, and install new concrete			1	Lump Sum	\$	20,000.00	\$	20,000.00	1.00	0.00	1.00	\$	20,000.00	\$	-	\$	20,000.00	100%	\$	0.00	\$	0.00	100%	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00																			
5	2.4	Install New Piping and wire to proposed elevation and location			1	Lump Sum	\$	20,000.00	\$	20,000.00	1.00	0.00	1.00	\$	20,000.00	\$	-	\$	20,000.00	100%	\$	0.00	\$	0.00	100%	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00																			
6	2.5	Install UV System			1	Lump Sum	\$	60,000.00	\$	60,000.00	1.00	0.00	1.00	\$	60,000.00	\$	-	\$	60,000.00	100%	\$	0.00	\$	0.00	100%	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00																			
7	3	Install New 6" Plug Valve			1	Lump Sum	\$	10,000.00	\$	10,000.00	1.00	0.00	1.00	\$	10,000.00	\$	-	\$	10,000.00	100%	\$	0.00	\$	0.00	100%	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00																			
8	4	Electric and startup of UV System			1	Lump Sum	\$	22,000.00	\$	22,000.00	0.00	1.00	1.00	\$	-	\$	22,000.00	\$	-	\$	22,000.00	100%	\$	0.00	\$	0.00	100%	\$	0.00	\$	0.00	\$	0.00	\$	0.00																			
SUBTOTAL - GENERAL BIDDING WORK							\$	150,500.00	\$	150,500.00	1.00	0.15	1.00	\$	150,500.00	\$	24,500.00	\$	150,500.00	100.00%	\$	0.00	\$	0.00	100.00%	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00																			
BID ALTERNATE UNIT PRICING																																																						
CHANGE ORDER WORK																																																						
1	None					\$	0.00	\$	0.00	0.00	0.00	0.00	\$	0.00	\$	0.00	\$	0.00	0.00%	\$	0.00	\$	0.00	0.00%	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00																				
SUBTOTAL - CHANGE ORDER WORK							\$	0.00	\$	0.00	0.00	0.00	\$	0.00	\$	0.00	\$	0.00	0.00%	\$	0.00	\$	0.00	0.00%	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00																		
FINAL CONTRACT TOTALS INCLUDING CHANGE ORDER WORK							\$	150,500.00	\$	150,500.00	1.00	0.15	1.00	\$	150,500.00	\$	24,500.00	\$	150,500.00	100.00%	\$	0.00	\$	0.00	100.00%	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00																	
SUMMARY (Page 1 of A1A Form)																																																						
1	ORIGINAL CONTRACT SUM					\$	150,500.00																																															
2	Net Change by Change Order					\$	0.00																																															
3	*Line 1 + 2 CONTRACT SUM TO DATE					\$	150,500.00																																															
4	TOTAL COMPLETED & STORED TO DATE (Sum of Columns 3)					\$	150,500.00																																															
5	RETAINAGE (Sum of Column 1)					\$	-																																															
6	*Line 4 - 5 TOTAL EARNED LESS RETAINAGE					\$	150,500.00																																															
7	LESS PREVIOUS PAYMENTS					\$	128,250.00																																															
8	*Line 6 - 7 CURRENT PAYMENT DUE					\$	21,250.00																																															
9	*Line 3 - 8 BALANCE TO BE PAID INCLUDING RETAINAGE					\$	-																																															

TOWN OF DUANESBURG TOWN BOARD

RESOLUTION NO. -2023

May 11, 2023

WHEREAS, the Town of Duaneburg has established a summer day camp during certain months and days at the VanPatten Mill Town Park;

WHEREAS, Schenectady County participates in the program by providing funding;

WHEREAS, the Town hires camp counselors who help run the program which is being managed by Elaine McCarthy from the Town Parks Department;

WHEREAS, the Town has a Child Protection Policy which is to be followed in running the program;

WHEREAS, that Wendy Wenzel is being hired at \$17.50 per hour for the temporary assistant director position for the summer of 2023, subject to the Child Protection Policy adopted by the Town.

WHEREAS, Olivia Cervera is being hired at \$15.50 per hour for the temporary senior camp counselor position for the summer of 2023, subject to the Child Protection Policy adopted by the Town.

NOW THEREFORE BE IT RESOLVED the following are being hired at \$14.50 per hour for the temporary camp counselor positions for the summer of 2023, subject to the Child Protection Policy adopted by the Town, Ella Raymond, Estella Hyde, Raelee Ostrander, Mia Moses and Nathaniel Lindh. Edith Goldschmidt as a substitute.

By a (unanimous/majority) vote of the Town Board of the Town of Duanesburg at its regular meeting on May 11, 2023.

William Wenzel, Supervisor

Town Clerk/Deputy Town Clerk

Present:

Absent:

Town Board Members:

Dianne Grant	Yea	Nay	Abstain
Michael Santulli	Yea	Nay	Abstain
Rick Potter	Yea	Nay	Abstain
William Wenzel	Yea	Nay	Abstain
Andrew Lucks	Yea	Nay	Abstain

TOWN OF DUANESBURG TOWN BOARD

RESOLUTION NO. -2023

May 11, 2023

WHEREAS, the Town Board members do audits of certain records on an annual basis as required by State Law;

WHEREAS, Town Board member Andy Lucks undertook the annual audit of court records and completed the necessary form;

NOW THEREFORE BE IT RESOLVED, the Town Board accepts the results of the audit undertaken by Town Board member Andy Lucks.

By a (unanimous/majority) vote of the Town Board of the Town of Duaneburg at its regular meeting on May 11, 2023.

William Wenzel, Supervisor

Town Clerk/Deputy Town Clerk

Present:

Absent:

Town Board Members:

Dianne Grant	Yea	Nay	Abstain
Michael Santulli	Yea	Nay	Abstain
Rick Potter	Yea	Nay	Abstain
William Wenzel	Yea	Nay	Abstain
Andrew Lucks	Yea	Nay	Abstain

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:

Town of Duaneburg

Month Reviewed:

3/1/2023

Through

3/31/2023

Name of Justice:

Patrick Wren

Review Performed By:

Andrew Luchs

Date

4/29/2023

Annual Checklist for Review of Justice Court Records

Yes No

Cash Receipts Book

- ▶ Are pre-numbered receipt forms issued for all collections?
- ▶ Are duplicate receipts kept for court records?
- ▶ Are receipts recorded up-to-date?
Last recorded receipt:
 # _____ Date _____ Amount _____
- ▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?
- ▶ Are deposits identified?
- ▶ Are duplicate deposit slips kept for court records?
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?
- ▶ Are deposits recorded up-to-date?
Last recorded deposit:
 Date _____ Amount _____
- ▶ Is the receipt book totaled and summarized at the end of each month?
Last Month Totaled and Summarized _____

Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash?
- ▶ Are all checks signed by the Justice?
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records?
- ▶ Are checks recorded up-to-date?
Last recorded check:
 # _____ Date _____ Amount _____

Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received?
Last Bank Reconciliation for Each Bank Account:
 Date Performed _____ Month Ending _____

Additional Supporting Records

- ▶ Is a list of bail maintained?
- ▶ Is a record of uncollected installment payments maintained?

Annual Checklist for Review of Justice Court Records

Yes No

Dockets and Case Files

- ▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims? X ○
- ▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address. X ○
- ▶ Do dockets for disposed cases appear to be complete? X ○
- ▶ Do dockets for disposed cases agree with amounts reported? X ○

Cash Book Reconciliation

- ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month? X ○
- ▶ Does the cash book total agree with the bank reconciliation and supporting information? X ○

Last Cash Reconciliation:

Date Performed 4/10/2023 Month Ending 3/31/2023

Reports to the Division of Criminal Justice Services

- ▶ Are reports made timely to the Division of Criminal Justice Services? X ○
- ▶ Has the court received any notices regarding late reporting?
If yes, why were the reports late and what corrective actions were taken? N/A ○ X

Reports to the Justice Court Fund

- ▶ Are reports made timely to the Justice Court Fund? X ○
- ▶ Do reported amounts agree with docket dispositions and case files? X ○
- ▶ Do reported amounts agree with cash receipt and disbursement books?
Last report submitted: Month Ending 3/31/23 Date 4/10/23 Amount 4580.00 ○
- ▶ Has the court received any notices regarding late reporting?
If yes, why were the reports late and what corrective actions were taken? N/A ○ X

Annual Checklist for Review of Justice Court Records

Reporting to the Department of Motor Vehicles - TSLED Program

Yes No

- ▶ Has the court received any notices regarding pending cases?
If yes, why were the cases pending and what corrective actions were taken, if any: _____

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- ▶ Are reports from TSLED to the court maintained and utilized?
Last TSLED Report Available: Date 4/3/2023
- Note: Courts can access reports on-line from TSLED at any time.

- ▶ How many cases are shown as pending in the last TSLED report? 0

- ▶ Does the cash book total agree with the bank reconciliation and supporting information?

- Is the number of pending cases reasonable?
- How many cases are shown as pending for more than 90 days? 0
- What actions have been taken to dispose of these cases?

Overall Evaluation

I have found this court's documentation and record process to be adequate and well maintained.

[Signature]

Town of Duanesburg Town Board

RESOLUTION NO. – 2023

May 11, 2023

The town board approves the MMB and Co. proposal to undertake the Mariaville Volunteer Fire Department LOSAP audit for 2021 and 2022.

By (unanimous/majority) vote of the Town Board of the Town of Duanesburg at its regular meeting of May 11, 2023.

William Wenzel, Supervisor

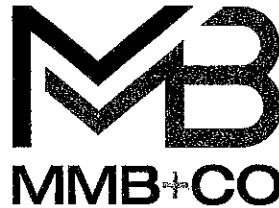
Town Clerk/Deputy Town Clerk

Present:

Absent:

Town Board Members:

Dianne Grant	Yea	Nay	Abstain
Michael Santulli	Yea	Nay	Abstain
Rick Potter	Yea	Nay	Abstain
William Wenzel	Yea	Nay	Abstain
Andrew Lucks	Yea	Nay	Abstain



BUSINESS
ADVISORS
AND CPAS

April 20, 2023

CLIENT'S COPY

Mr. Roger Tidball
Town Supervisor
Town of Duanesburg
5853 Western Turnpike
Duanesburg, NY 12056

We are pleased to confirm our understanding of the requested services and we are submitting this engagement proposal to provide those services to the Town of Duanesburg Fire Protection District No. 2 Service Award Program (the LOSAP) for the year ended December 31, 2021.

Audit Scope and Objectives

We will audit the statutory financial statements of the Town of Duanesburg Fire Protection District No. 2 Service Award Program, which comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements. We understand that the statutory financial statements will be prepared in accordance with the accounting practices allowed by the Office of the State Comptroller of the State of New York.

The objectives of our audit is the expression of an opinion about whether the statutory financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the accounting practice prescribed or permitted by the Office of the State Comptroller of the State of New York, which is a special purpose framework. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the statutory financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of the audit in accordance with GAAS, we will exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the statutory financial statements, including the disclosures, and determine whether the statutory financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the statutory financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the LOSAP or to acts by management or employees acting on behalf of the LOSAP.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the LOSAP and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures in response to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following risk of material misstatement as part of our audit planning:

- Management override

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the LOSAP's ability to continue as a going concern for reasonable period of time.

Our procedures will include tests of documentary evidence supporting the service credits received by the LOSAP participants and direct confirmation of investments by correspondence with financial institutions and other third parties. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may, from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal

information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Other Services

We will also assist in preparing the notes to the statutory financial statements of the LOSAP in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards. The other services are limited to the statutory financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the tax services, financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or expertise; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Statutory Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of statutory financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining appropriate value measurements, and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of statutory financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties, parties in interest, and all related-party and party-in-interest relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the LOSAP from whom we determine it necessary to obtain audit evidence. You are also responsible for maintaining a current plan instrument, including all plan amendments; for administering the LOSAP and determining that the LOSAP's transactions that are presented and disclosed in the financial statements are in conformity with the LOSAP's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the statutory financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the statutory financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the LOSAP involving (1) LOSAP management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the statutory financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the LOSAP received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the LOSAP complies with applicable laws and regulations.

You agree to assume all management responsibilities for the financial statement services we provide, any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printer's proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We understand that your personnel will prepare schedules, analyses, and all confirmations we request and will locate any other documents selected by us for testing.

The audit documentation for this engagement is the property of Mengel, Metzger, Barr & Co., LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the NYS Office of State Comptroller pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of Mengel, Metzger, Barr & Co., LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the NYS Office of State Comptroller. The NYS Office of State Comptroller may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. Our firm has adopted a records retention policy. After seven years, our audit documentation and files will no longer be available. Physical deterioration or catastrophic events may shorten the time during which our records will be available.

Our firm has adopted a records retention policy. After seven years our audit documentation and files will no longer be available. Physical deterioration or catastrophic events may also shorten the time during which our records will be available. If we are aware that a federal or state agency is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Alan W. Clink, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. The group or individual charged with governance is welcome to contact Alan at (518) 785-0134 or aclink@mmb-co.com with any additional questions, comments or concerns. We ask that you designate an individual below as a contact for those charged with governance in the event communications are required during the course of the engagement. If we are engaged, we would expect to begin the audit of the statutory financial statements on or about June 12, 2023 and issue our report no later than August 4, 2023, however, final issuance of the audited financial statements is dependent upon the response we receive to inquiries and documentation requests.

Fees for our services are billed at our standard hourly rates and are based upon time spent performing procedures and various functions in accordance with the level of skills and responsibilities required for this engagement. We estimate the cost for these services to be \$13,750. The quoted fee is based on anticipated cooperation from your personnel, the understanding that the accounting records and underlying support are sufficient for the conduct of the audit and the assumption that unexpected circumstances will not be encountered during the audit.

Our invoices for these fees will be rendered each month as work progresses and payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs, if any, through the termination date.

The estimated fees are based on anticipated cooperation from your personnel, the understanding that the accounting records and underlying support are sufficient for the conduct of the audit and the assumption that unexpected circumstances will not be encountered during the audit. If significant accounting services or additional audit time is necessary because these conditions have not been met, we may bill you for the additional costs at our standard hourly rates. Items that may result in additional costs are included in the appendix to this letter. In addition to signing the engagement letter below, we ask that you also sign and return the attached appendix.

You agree to ensure that any third-party valuation reports that you provide to us to support amounts or disclosures in the financial statements a) indicate the purpose for which they were intended, which is consistent with your actual use of such reports; and b) do not contain any restrictive language that would preclude us from using such reports as audit evidence.

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered in the city in which our office providing the relevant services is located or in the county where our offices are headquartered, at our discretion, conducted by a mediator appointed by and pursuant to the Rules of the American Arbitration Association. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceedings shall be shared equally by the participating parties.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the date cause of action occurs or three years from completion of the engagement, whichever comes first, notwithstanding any statutory provision to the contrary.

In the event we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate, incomplete, or misleading information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

In the event you request us to object to or respond to, or we receive and respond to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request or legal process against the LOSAP or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, you agree to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs (including outside lawyer fees) that we incur.

Client Organizer

To enhance our services to you, we will utilize CCH ProSystem fx Engagement Organizer (the Organizer), a collaborative, virtual workspace in a protected, online environment. The Organizer permits real-time collaboration across geographic boundaries and time zones and allows Mengel Metzger Barr & Co. LLP and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use the Organizer, you may be required by the provider of the Organizer to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that we have no responsibility for the activities of the Organizer and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of the Organizer.

While the Organizer backs up data to a third-party server, professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, you are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Organizer is utilized solely as a method of transferring data and are not intended for the storage of your information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

In connection with this engagement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated to an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure of confidential information.

We would be pleased to consult with plan administrator at various times throughout the year to discuss accounting and other matters affecting the LOSAP. The Plan Administrator should feel free to call on us at any time in this regard. Fees for these and other services such as accounting services that are not within the scope of our audit services above will be billed separately based on the actual time spent at our standard hourly rates.

Our standard hourly rates for this engagement are as follows:

Partner	\$350
Manager/Principal	\$ 125 - \$ 305
Senior Assurance Associate	\$ 95 - \$ 125
Assurance Associate	\$ 65 - \$ 95

These rates are updated annually on October 1.

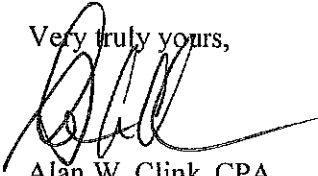
Reporting

We will issue a written report upon completion of our audit of the Town of Duanesburg Fire Protection District No. 2 Service Award Program's statutory financial statements. Our report will be addressed to Town of Duanesburg Town Council and Management of the Mariaville Volunteer Fire Department. Circumstances may arise in which our report may differ from its expected form and content based on results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If for any reason, we are unable to complete the audit or unable to form or have formed an opinion, we may decline to express an opinion or withdraw from this engagement.

This proposal agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

We appreciate the opportunity to be of service to the Town of Duanesburg Fire Protection District No. 2 Service Award Program and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Alan W. Clink, CPA
Partner

This letter correctly sets forth the understanding of the Town of Duanesburg.

By: _____

Title: _____

Date: _____

Appendix

Town of Duanesburg Fire Protection District No. 2 Service Award Program
Circumstances Affecting Timing and Projected Fees
Year ending December 31, 2021

The projected fees are based on certain assumptions, including anticipated cooperation from your personnel, the understanding that the accounting records and underlying support are sufficient for the conduct of the audit, and the assumption that unexpected circumstances will not be encountered during the audit. These circumstances could significantly affect targeted completion dates and the estimated fee. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at your request. Changes to the timing of the engagement would likely require reassignment of personnel used for said engagement. However, because it is difficult to reassign individuals to engagements, Mengel, Metzger, Barr & Co., LLP, may incur significant unanticipated costs.
2. Supporting schedules and information for the audit that are (a) not located and/or provided by you in a timely manner, (b) not completed in an acceptable format or mathematically correct, or (c) not in agreement with your records (e.g. general ledger accounts, source documents, confirmations).
3. Weaknesses or significant changes in the internal control structure or systems that result in additional audit time.
4. Necessary changes to financial statements prepared by management.
5. Significant new issues or changes as follows:
 - a. Accounting matters that require an unusual amount of time to resolve
 - b. Changes or transactions that occur after completion of fieldwork but prior to the issuance of our reports,
 - c. Changes in auditing requirements set by regulators,
 - d. Scope changes to the audit of federal programs (Single Audit), such as increase in the number of programs required to be audited as major programs.
6. Significant delays with your assistance on the engagement or delays in reconciling variances requested by Mengel, Metzger, Barr & Co., LLP.
7. Significant number of proposed adjustments identified during the audit.
8. Changes in audit scope caused by events that are beyond our control.
9. Untimely payment of our invoices as they are rendered.
10. Delays in engagement completion due to untimely information provided by outside third parties including attorneys, actuaries, funding sources and financial institutions.

If additional audit time is necessary because of any of the aforementioned conditions, or if requested information is not provided until after the scheduled fieldwork dates, we may bill you for our additional costs at our standard hourly rates.

Town of Duanesburg Fire Protection District
No. 2 Service Award Program Signature: _____